



OSHAWA POWER

100 Simcoe Street South, Oshawa, Ontario L1H 7M7 | Tel. (905) 723-4623 | Fax (905) 743-5222 | contactus@oshawapower.ca

August 10, 2026

EB-2026-0065

Delivered via RESS

Mr. Ritchie Murray
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Dear Mr. Murray,

RE: EB-2026-0065 – 2027 IRM Application and Evidence

Please find attached Oshawa PUC Networks Inc. (Oshawa Power) Application for Rates and Other Charges, with a proposed effective date of January 1, 2027. Oshawa Power is filing under the Price Cap Incentive Rate-Setting option.

Should you have any questions or require additional information, please contact me via electronic mail at lfilion@oshawapower.ca or by phone at 905-723-4626 ext. 5232.

Sincerely,

Lori Filion

Lori Filion
Manager, Regulatory Affairs & Strategy
Oshawa PUC Networks Inc.

cc: Amanda Tang, Oshawa PUC Networks Inc.
Valerie Bennett, Oshawa PUC Networks Inc.



EB-2026-0065 | August 10, 2026

2027 Incentive Rate Mechanism (IRM) Rates Application.

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3.1 – Application

IN THE MATTER OF *the Ontario Energy Board Act, 1998, being Schedule B to the Energy Competition Act, 1998, S.O. 1998, c.15;*

AND IN THE MATTER OF an Application by Oshawa PUC Networks Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2027.

Title of Proceeding: An Application by Oshawa PUC Networks Inc. for an Order or Orders approving or fixing just and reasonable distribution rates and other charges effective January 1, 2027.

Applicant's Name: Oshawa PUC Networks Inc.

Applicant's Address for Service: 100 Simcoe Street South
Oshawa, Ontario L1H 7M7
Fax: (905) 723-3248

Introduction

Oshawa PUC Networks Inc. ("Oshawa Power" or the "Applicant") is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the City of Oshawa, Ontario.

Oshawa Power carries on the business of distributing electricity to approximately 64,000 customers within the City of Oshawa pursuant to Electricity Distribution License No. (EB-2022-0315) issued by the Ontario Energy Board (the "OEB").

1 Oshawa Power hereby applies to the OEB pursuant to Section 78 of the Ontario Energy
2 Board Act, 1998 (“OEB Act”) for approval of its proposed distribution rates and other
3 charges, effective January 1, 2027, pursuant to the OEB’s Price Cap Incentive Rate Index
4 rate-setting methodology (“Price Cap IR”).

5 The Application is supported by written evidence that may be amended from time to time,
6 prior to the OEB’s final decision on this Application.

7 **Proposed Distribution Rates and Other Changes**

8 Oshawa Power’s proposed Tariff of Rates and Charges is provided as Attachment B.

9 **Proposed Effective Date of Rate Order**

10 Oshawa Power proposes that the OEB make its Rate Order effective January 1, 2027.

11 In the event that the OEB is unable to provide a Decision and Order in this Application for
12 implementation by the Applicant as of January 1, 2027, Oshawa Power requests that the
13 OEB issue an Interim Rate Order declaring the current Distribution Rates and Specific
14 Service Charges (i.e. 2026 Tariff of Rates and Charges provided in Attachment A) as
15 interim until the decided implementation date of the approved 2027 Distribution Rates.
16 Oshawa Power also requests that it be permitted to establish an account to recover any
17 differences between the interim rates and the actual rates effective January 1, 2027
18 based on the OEB’s Decision and Order.

19 **Relief Sought**

20 Oshawa Power proposes that the OEB make its Rate Order effective January 1, 2027.

21 In the event that the OEB is unable to provide a Decision and Order in this Application for
22 implementation by the Applicant as of January 1, 2027, Oshawa Power requests that the
23 OEB issue an Interim Rate Order declaring the current Distribution Rates and Specific
24 Service Charges (i.e. 2026 Tariff of Rates and Charges provided in Attachment A) as

- 1 interim until the decided implementation date of the approved 2027 Distribution Rates.
- 2 Oshawa Power also requests that it be permitted to establish an account to recover any
- 3 differences between the interim rates and the actual rates effective January 1, 2027
- 4 based on the OEB's Decision and Order.

5 **Table 1: Summary of Requests**

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	Yes
Lost Revenue Adjustment Mechanism Rate Rider	No
Stream 2 Local eDSM Program Funding Request	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	Yes – ICM to be filed on or before October 30, 2026

Rate Year Alignment	No
Requests for New Utility-Specific DVAs	Yes – Cloud Computing Implementation Costs Deferral Account request to be filed on or before October 30, 2026
Renewable Generation and/or Smart Grid Funding Adder	No
Correction to Previously Disposed DVA Balances	No
Non-Mechanism Changes (e.g., creation or addition of a new rate class)	No
Rate Design Where Bill Mitigation Plans Need Consideration	No
Other Items/Requests of Note	N/A

1 **Form of Hearing Requested**

2 Oshawa Power respectfully requests that this Application be decided by way of a written
3 hearing.

4 **Manager's Summary**

5 Oshawa Power filed a Cost of Service application (EB-2025-0014) with the OEB on April
6 30, 2025 under Section 78 of the OEB Act seeking approval for rates that Oshawa Power
7 charges for electricity distribution effective January 1, 2026. The OEB issued its Decision
8 and Rate Order on July 7, 2026 with new distribution rates effective January 1, 2026, and
9 implementation date of July 1, 2026.

10 Oshawa Power is now seeking approval to set distribution rates and other charges under
11 the Price Cap IR, to be effective January 1, 2027. This Application has been prepared in
12 accordance with: the OEB's Filing Requirements for Electricity Distribution Rate
13 Applications, 2026 Edition for 2027 Rate Applications Chapter 1 last revised on December

1 16, 2025, Chapter 3 Incentive Rate-Setting Applications, dated July 14, 2026 including
2 the key OEB reference documents listed therein; the Letter from the OEB dated June 18,
3 2026 to Rate-Regulated Electricity Distributors re: Tranche Assignments and Filing Due
4 Dates for 2027 Incentive Rate-setting Mechanism (IRM) Electricity Distributor
5 Applications; and other guidelines and directions from the OEB.

6 The following details of Oshawa Power's rate Application are noted below:

7 **Grouping for Filings**

8 Oshawa Power was assigned the filing date of August 10, 2026 in Tranche 1 as per the
9 OEB direction to Rate-regulated Electricity Distributors in the letter dated June 18, 2026
10 re: Tranche Assignments and Filing Due Dates for 2027 Incentive Rate-setting
11 Mechanism (IRM) Electricity Distributor Applications.

12 **Components of the Application Filing**

13 Oshawa Power submits its 2027 Distribution Rate Application consistent with the filing
14 guidelines issued by the OEB under the Price Cap IR Rate Setting option.

15 **Contact Information**

16 Oshawa Power
17 100 Simcoe Street South
18 Oshawa, Ontario L1H 7M7
19 Fax: (905) 723-3248

20 **Primary Application Contact**

21 Lori Fillion, CPA, CGA
22 Manager, Regulatory Affairs & Strategy
23 Telephone: (905) 723-4626 ext 5232
24 E-mail: lfillion@oshawapower.ca

1 **Models**

2 A completed Rate Generator Model and supplementary workforms will be submitted in
3 Excel Format.

4 A copy of the 2027 Rate Generator Model and Commodity Accounts Analysis Workform
5 can be found in Attachment D and E, respectively.

6 **Current Tariff Sheet**

7 The current 2026 rates as approved in EB-2025-0014 were pre-populated in the Rate
8 Generator Model by OEB Staff and a copy can be found in Attachment A of this
9 Application.

10 **Supporting Documentation**

11 Oshawa Power confirms that it has provided supporting documentation where appropriate
12 as support to the models found in the List of Appendices.

13 **Who is Affected by the Application**

14 This Application will affect the ratepayers of Oshawa Power's service territory. Oshawa
15 Power distributes electricity to approximately 64,000 residential and commercial
16 customers (including general service, large use, unmetered scattered loads, sentinel light,
17 and street light customer classes) within its regulated service area in the City of Oshawa.

18 In this Application, Oshawa Power is applying to the OEB to change the amount it charges
19 for the delivery of electricity as follows:

- 20 • A Residential RPP customer consuming 750 kWh per month would experience a
21 total bill decrease of \$ (3.46) or (2.48) %.
- 22 • A small general service RPP customer consuming 2,000 kWh would experience
23 a total bill decrease of \$ (8.13) or (2.32) %.
- 24 • Other customers, as illustrated in Attachment F - Bill Impacts.

1 **Website Address**

2 Oshawa Power's Application and related documents will be published on its website
3 www.oshawapower.ca.

4 **Accuracy of Billing Determinants**

5 Oshawa Power has validated and confirms the accuracy of the pre-populated billing
6 determinants found in tab 4. Billing Det. For Def-Var of the 2027 Rate Generator Model.

7 **IRM Checklist**

8 The 2027 IRM Checklist has been included in this Application as Attachment G.

9 **Certifications and Disclosures**

10 Oshawa Power has provided the Certification Regarding Personal Information,
11 Certification of Evidence and Use of Generative Artificial Intelligence Disclosure as
12 Attachment C.

13 **Applications and Electronic Models**

14 In the preparation of this Application, Oshawa Power has utilized the following Excel
15 models and work forms: 2027 IRM Rate Generator Model and 2027 Commodity Accounts
16 Analysis Workform; developed and provided by the OEB and as listed on the OEB's
17 website.

18 Oshawa Power confirms that the current tariff of rates and charges is accurate, as
19 included in tab 2. Current Tariff Schedule of the rate generator model. Oshawa Power
20 confirms the accuracy of pre-populated billing determinants as included in tab 4 'Billing
21 Det. For Def-Var' of the rate generator model.

- 1 Table 2 below provides Oshawa Power's actual 2025 load data, in kWh and kW, by
- 2 customer class; this data is not loss adjusted.

3 **Table 2: 2025 Consumption and Demand by Rate Class**

Rate Class	Unit	2025 Consumption and Demand	
		Total Metered kWh	Total Metered kW
Residential Service	kWh	545,687,813	-
General Service Less Than 50 kW Service	kWh	134,460,824	-
General Service 50 to 999 kW Service	kW	348,587,950	902,580
General Service 1,000 to 4,999 kW Service	kW	77,456,552	178,719
Large Use Service	kW	39,543,915	100,150
Unmetered Scattered Load Service	kWh	2,901,230	-
Sentinel Lighting Service	kW	26,718	79
Street Lighting Service	kW	5,002,094	13,908
	TOTAL	1,153,667,095	1,195,796

- 4
- 5 **3.2 – Elements of the Price CAP IR and the Annual IR Index Plans**
- 6 **3.2.1 – Annual Adjustment Mechanism**
- 7 The annual adjustment mechanism follows an OEB-Approved formula that includes
 - 8 components for inflation and the OEB's expectations of efficiency and productivity gains.

1 The components in the formula are approved by the OEB annually. The formula is an
2 inflation minus X-factor rate adjustment.

3 In its Report of the OEB: Rate Setting Parameters and Benchmarking under the Renewed
4 Regulatory Framework for Ontario's Electricity Distributors, the OEB adopted a two-
5 factor, industry-specific price index methodology. The inflation factor is based on two
6 weighted price indicators (labour and non-labour) which provide an input price that
7 reflects Ontario's electricity industry.

8 The OEB has provided the calculation for the inflation factors and establishes the process
9 for their implementation in the applicable 2027 rate applications in its letter issued on
10 June 11, 2026 re: 2027 Inflation Parameters. The OEB has calculated the 2027 inflation
11 factor for electricity distributors to be 3.0%, and electricity transmitters to be 2.9%.
12 Accordingly, the inflation factor of 3.0% was pre-populated in the 2027 Rate Generator
13 Model by OEB Staff.

14 The X-factor has two parts; a productivity factor and a stretch factor. The OEB has
15 determined that the appropriate value for the productivity factor (industry total factor
16 productivity) for the Price Cap IR and Annual IR Index is zero. For the stretch factor,
17 distributors are assigned into one of five groups/cohorts ranging from 0.0% to 0.6%.
18 Oshawa Power was assigned to Cohort 2, corresponding to a stretch factor of 0.15%, per
19 the 2024 Benchmarking Update dated August 2025. Therefore, the X factor to be
20 deducted from the inflation factor is 0.15%; and the annual adjustment to be applied to
21 Oshawa Power's rates is 2.85% as identified in table 3 below:

22

23

Table 3: Annual Adjustment to Distribution Rates

Factor	%
Inflation Factor	3.00%
Less: Productivity Factor	0.00%
Less: Stretch Factor	-0.15%
Annual Adjustment	2.85%

1 Oshawa Power understands that in the event the stretch factor assignment released
2 through PEG's 2025 Benchmarking Update to the OEB differ from Cohort 2, OEB staff
3 will adjust the 2027 IRM Rate Generator Model accordingly to reflect the impacts on
4 Oshawa Power's proposed distribution rates.

5 **3.2.1.1 Application of the Annual Adjustment Mechanism**

6 The annual adjustment mechanism applies to distribution rates (fixed and variable
7 charges) uniformly across customer rate classes and is applied to Oshawa Power's
8 current OEB approved rates. Oshawa Power seeks OEB approval for the proposed
9 distribution rates identified in table 4 below, effective January 1, 2027.

The derivation of Oshawa Power's proposed 2027 Electricity Distribution Rates is provided in tab 17. Rev2Cost_GDPIPI of the Rate Generator Model. This model is filed as live excel file: OPUCN_2027-IRM-Rate-Generator-Model_V2_20260731.

10

Table 4: 2026 OEB Approved and 2027 Proposed Distribution Rates

Rate Class	2026 Board Approved Distribution Rates		Annual Adjustment	2027 Proposed Distribution Rates	
	Fixed Charge	Variable Charge		Fixed Charge	Variable Charge
Residential Service	\$32.39	-	2.85%	\$33.31	-
General Service Less Than 50 kW Service	\$22.58	\$0.0229	2.85%	\$23.22	\$0.0236
General Service 50 to 999 kW Service	\$69.46	\$6.5054	2.85%	\$71.44	\$6.6899
General Service 1,000 to 4,999 kW Service	\$1,419.85	\$3.5890	2.85%	\$1,460.32	\$3.6913
Large Use Service	\$10,803.95	\$3.0311	2.85%	\$11,111.86	\$3.1175

Unmetered Scattered Load Service	\$4.81	\$0.0198	2.85%	\$4.95	\$0.0204
Sentinel Lighting Service	\$6.82	\$13.0341	2.85%	\$7.01	\$13.4056
Street Lighting Service	\$1.82	\$27.7555	2.85%	\$1.87	\$28.5465

The annual adjustment mechanism will not be applied to the following components of delivery rates:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural and Remote Rate Protection Benefit and Charge
- Standard Supply Service – Administrative Charge
- Capacity Based Recovery
- MicroFIT Service Charge
- Specific Service Charges
- Smart Metering Entity Charge
- Loss Factors
- Transformation and Primary Metering Allowances

3.2.2 – Revenue-to-Cost Ratio Adjustments

The Revenue-to-Cost Ratios approved by the OEB in Oshawa Power's last Cost of Service application (EB-2025-0014) were within the OEB's target ranges; therefore, Oshawa Power is not applying for any adjustments to its Revenue-to-Cost Ratios in this Application.

3.2.3 – Rate Design for Residential Electricity Customers

In its 2020 IRM application (EB-2019-0062), Oshawa Power fully transitioned to the fixed monthly distribution charge for residential customers, and no further adjustments are required.

3.2.4 – Electricity Distribution Retail Transmission Services Rates (RTSR)

Oshawa Power seeks OEB approval for its proposed RTSRs as identified in Table 5 below. The proposed RTSRs were computed using the OEB approved methodology in tabs 10 to 15 of the Rate Generator Model; and the OEB's Guideline: Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges, issued March 31, 2025. The Rate Generator Model incorporates the most recent Hydro One Uniform Transmission Rates (UTRs) approved by the OEB.

In its report (EB-2023-0071) issued March 31, 2025, the OEB implemented an Electric Vehicle (EVC) Rate applicable to certain Electric Vehicle (EV) charging facilities. EV charging is presented as a separate rate for each general service rate class from 50 to 4,999 kW. The EVC Rate reduces the RTSR charges applied to these facilities to reflect their lower contribution to transmission costs.

Tab 10. RTSR Current Rates of the Rate Generator Model has been pre-populated with Oshawa Power's current RTSR rates, loss factor as approved in its 2026 Cost of Service (EB-2025-0014) application, and the 2025 metered data from its most recent RRR filing. Oshawa Power has adjusted the Non-Loss Adjusted Metered kWh, and Non-Loss Adjusted Metered kW to appropriately split the general service 50 to 999 kW service classification between metered and interval metered. Oshawa Power confirms that it has used its customer data to determine the split between specific meter data, and the net of the two results in the rate classification total reported in the 2025 RRR year-end filing. In 2025, no customer was billed under EVC rate, therefore, no metered kWh and kW were reported under columns E and F for each of the EVC rate class rows. The proposed EVC rates in the general services 50 to 999 kW (metered and interval metered) and general

1 service 1,000 to 4,999 kW rate classifications are generated by multiplying the calculated
2 proposed RTSR Network and Connection Rates for each applicable rate classes by 0.17.

3 A summary of the proposed adjustment to RTSRs are shown in table 5 below:

4 **Table 5: 2026 Approved and 2027 Proposed RTSRs**

Rate Class	\$ Per	2026 Board Approved Distribution Rates		2027 Proposed Distribution Rates	
		Network	Connection	Network	Connection
Residential Service	\$/kWh	\$0.0129	\$0.0101	\$0.0127	\$0.0098
General Service Less Than 50 kW Service	\$/kWh	\$0.0121	\$0.0093	\$0.0119	\$0.0091
General Service 50 to 999 kW Service	\$/kW	\$4.3888	\$3.2959	\$4.3252	\$3.2074
General Service 50 to 999 kW Service – Interval	\$/kW	\$5.6254	\$4.1868	\$5.5439	\$4.0744
General Service 50 to 999 kW Service – EVC	\$/kW	\$0.7461	\$0.5603	\$0.7353	\$0.5453
General Service 50 to 999 kW Service – Interval EVC	\$/kW	\$0.9563	\$0.7117	\$0.9425	\$0.6926
General Service 1,000 to 4,999 kW Service – Interval	\$/kW	\$5.6254	\$4.1868	\$5.5439	\$4.0744
General Service	\$/kW	\$0.9563	\$0.7117	\$0.9425	\$0.6926

1,000 to 4,999 kW Service – Interval EVC					
Large Use Service – Interval	\$/kW	\$5.9940	\$4.5682	\$5.9071	\$4.4455
Unmetered Scattered Load Service	\$/kWh	\$0.0121	\$0.0093	\$0.0119	\$0.0091
Sentinel Lighting Service	\$/kW	\$3.0272	\$3.8691	\$2.9833	\$3.7652
Street Lighting Service	\$/kW	\$2.9758	\$3.8035	\$2.9327	\$3.7014

- 1 Oshawa Power's 2027 proposed RTSRs represent an average decrease of 1.45% in
- 2 Network rates and an average decrease of 2.68% in Connection rates.

3 **3.2.5 – Low Voltage Service Rates**

- 4 Low Voltage Service Rates is optional for an embedded distributor (whether fully or
- 5 partially). Oshawa Power is transmission connected and not an embedded distributor.

6

7 **3.2.6 – Review and Disposition of Group 1 Deferral and Variance Account Balances**

- 8 Oshawa Power is applying to dispose of the balances in its Group 1 Deferral and Variance
- 9 Accounts (DVA) including principal and interest as at December 31, 2025 and forecast
- 10 interest through to December 31, 2026 using the OEB's prescribed interest rates. The
- 11 total claim amount is a credit balance of \$4,624,964 as shown in table 7 as a payment to
- 12 customers. This represents balances that accumulated in the calendar year 2025.

- 13 Oshawa Power is proposing a one-year disposition period for the Group 1 Deferral and
- 14 Variance Accounts, with rate riders effective January 1, 2027 until December 31, 2027.

1 Oshawa Power has followed the OEB's guidance in the Accounting Procedures
2 Handbook (APH), the related documents to the APH, and the Report of the Board on
3 Electricity Distributor's Deferral and Variance Account Review Initiative (EDDVAR Report
4 EB-2008-0046) for recording amounts in the DVA. The total DVA balances at December
5 31, 2025, as filed in this Application is a total net credit balance of \$4,693,059. A
6 breakdown of this balance is shown below.

7 **Table 6: DVA Group 1 Balances – December 2025**

Account Description	USoA	Amount
Smart Metering Entity Charge Variance Account	1551	-\$ 25,898
RSVA - Wholesale Market Service Charge	1580	-\$ 1,744,821
Variance WMS – Sub-account CBR Class B	1580	\$ 505,201
RSVA - Retail Transmission Network Charge	1584	-\$ 247,116
RSVA - Retail Transmission Connection Charge	1586	-\$ 451,515
RSVA - Power	1588	-\$ 805,202
RSVA - Global Adjustment	1589	-\$ 1,829,622
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	-\$ 29,442
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	-\$ 48,316
Disposition and Recovery/Refund of Regulatory Balances (2025)	1595	-\$ 16,328
Total		-\$ 4,693,059

1 Oshawa Power has calculated the disposition threshold based on the adjusted Group 1
2 balance to be (\$0.0040)/kWh as identified in table 7 below. This exceeds the threshold
3 test calculation outlined in the EDDVAR Report of +/- \$0.001 per kWh.

4 **Table 7: Calculation of Disposition Threshold**

Account Description	USoA	Amount
Smart Metering Entity Charge Variance Account	1551	-\$ 25,971
RSVA - Wholesale Market Service Charge	1580	-\$ 1,744,624
Variance WMS – Sub-account CBR Class B	1580	\$ 505,686
RSVA - Retail Transmission Network Charge	1584	-\$ 247,450
RSVA - Retail Transmission Connection Charge	1586	-\$ 452,402
RSVA - Power	1588	-\$ 805,907
RSVA - Global Adjustment	1589	-\$ 1,825,416
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	-\$ 28,881
Total		-\$ 4,624,964
2025 Total Metered KWh		1,153,667,095
Total claim per kWh		-\$ 0.0040

5 Oshawa Power confirms that no adjustments have been made to any deferral and
6 variance account balances previously approved by the OEB on a final basis. Oshawa

- 1 Power also confirms that the last OEB approved group 1 balance, a credit of \$97,228 has
- 2 been transferred to Account 1595 (2026) as of July 1, 2026 as identified in Oshawa
- 3 Power's Cost of Service application EB-2025-0014.
- 4 Oshawa Power's DVA Group 1 balances as reported in tab 3. Continuity Schedule of the
- 5 rate generator model contain some variances from the balances filed in RRR 2.1.7 as of
- 6 December 31, 2025. These variances are outlined in table 8 and explained below.

7

Table 8: Reconciliation of Accounts

Account Description	USoA	Continuity	2.1.7 RRR	Variance
		As of Dec. 31, 2025	As of Dec. 31, 2025	Balance (Principal + Interest)
LV Variance Account	1550	\$ -	\$ -	\$ -
Smart Metering Entity Charge Variance Account	1551	-\$ 80,805	-\$ 80,806	-\$ 1
RSVA - Wholesale Market Service Charge	1580	-\$ 2,095,622	-\$ 1,121,482	\$ 974,140
Variance WMS – Sub-account CBR Class A	1580	\$ -	\$ -	\$ -
Variance WMS – Sub-account CBR Class B	1580	\$ 974,140	\$ -	-\$ 974,140
RSVA - Retail Transmission Network Charge	1584	-\$ 546,054	-\$ 546,054	\$ 0
RSVA - Retail Transmission Connection Charge	1586	-\$ 1,166,588	-\$ 1,166,588	\$ 0
RSVA - Power	1588	-\$ 1,171,021	-\$ 524,487	\$ 646,534
RSVA - Global Adjustment	1589	-\$ 616,390	-\$ 392,264	\$ 224,126

Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	\$ 6,137	\$ 7,400	\$ 1,262
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	\$ -	\$ -	\$ -
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	-\$ 29,442	-\$ 29,442	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	-\$ 48,316	-\$ 48,315	\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2025)	1595	-\$ 16,328	-\$ 16,328	-\$ 0
Disposition and Recovery/Refund of Regulatory Balances (2026)	1595	\$ -	\$ -	\$ -
Total		-\$ 4,790,288	-\$ 3,918,366	\$ 871,922

1 Account 1580 RSVA – Wholesale Market Service Charge

2 As shown in table 8, the variance in the amount of \$974,140 represents the balance of
3 1580 WMS – Sub-account CBR Class B. For reporting purposes, RRR 2.1.7 for RSVA –
4 Wholesale Market Service Charge is the balance of the control account that includes the
5 balance of 1580 WMS – Sub-account CBR Class B. The 2027 IRM Rate Generator Model
6 tab 3. Continuity Schedule excludes the balance of 1580 WMS – Sub-account CBR Class
7 B from the balance reported in 1580 RSVA – Wholesale Market Service Charge.

8 The balance of 1580 WMS – Sub-account CBR Class B in the amount of \$974,140 was
9 reported in the 2025 RRR 2.1.7 which was not populated in the model.

1 Account 1589 RSVA – Power

Variance Description	Amount
CT 148 true-up of GA Charges based on actual RPP volumes	\$ 281,667
CT 1142/142 true-up based on actuals	-\$ 1,422,802
Unbilled to actual revenue differences	\$ 494,603
Total	-\$ 646,532

2 Account 1589 RSVA – Global Adjustment

Variance Description	Amount
CT 148 true-up of GA Charges based on actual Non-RPP volumes	-\$ 281,667
Unbilled to actual revenue differences	\$ 57,540
Total	-\$ 224,128

3 Wholesale Market Participants

Oshawa Power has two Wholesale Market Participants (WMP) that participate directly in the Independent Electricity System Operator (IESO) administered market. Oshawa Power does not allocate balances to WMP customers from 1580 RSVA - Wholesale Market Services Charge, 1580 Variance WMS, Sub-Account CBR Class B, 1588 RSVA - Power, and 1589 RSVA - Global Adjustment.

Oshawa Power also ensures that rate riders are appropriately calculated for the following remaining charges that are still settled with the WMP customers. These include Account 1584 RSVA – Retail Transmission Network Charge, Account 1586 RSVA – Retail

1 Transmission Connection Charge and Account 1595 – Disposition/Refund of Regulatory
2 Balances.

3 **Class A and Class B Customers**

4 Oshawa Power settles GA costs with Class A customers on the basis of actual GA prices.
5 Class A customers are billed their share of the actual GA charged by the IESO based on
6 their percentage contribution to the top five peak Ontario demand hours (i.e. peak
7 demand factor) over a one-year period. Accordingly, Oshawa Power has not allocated
8 any of the GA variance balance to these customers for the period that they were
9 designated Class A.

10 For non-RPP Class B customers, the $RSVA_{GA}$ captures the difference between the
11 amounts billed (or estimated to be billed) by the distributor using the IESO's Global
12 Adjustment 1st estimate and the actual amount paid by the distributor to the IESO for
13 those customers. The manner in which the balance in the $RSVA_{GA}$ is disposed of is
14 dependent on whether a customer was a non-RPP Class B customer for the full year the
15 $RSVA_{GA}$ balance relates to or whether they transitioned between Class A and Class B
16 during that year.

17 **Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2021)**

18 The difference represents the recorded 2025 forecast interest in Account 1595 (2021) net
19 principal balance as shown in
20 OPUCN_2026_DVA_Continuity_Schedule_CoS_1.0_DRO_20260626 and approved in
21 Oshawa Power's 2026 Cost of Service application (EB-2025-0014) in a credit amount of
22 \$1,263 resulting in the Account disposition of a debit balance of \$6,137, as a collection to
23 customers. Oshawa Power has adjusted this minor interest variance in 2026. The
24 adjusted balances are shown below:

1595 - Vintage year (2021) Balances	Principal	Interest	Total Balance
2.1.7 RRR Submitted	- \$ 38,494	\$ 45,893	\$ 7,400
Adjustment in 2026	-	\$ 1,263	\$ 1,263
Adjusted 1595 - Vintage year (2021) Balances	- \$ 38,494	\$44,631	\$6,137

3.2.6.1 – Commodity Accounts 1588 and 1589

On May 23, 2023, the OEB released an Accounting Guidance Update related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment resulting from the implementation of a new optional ultra-low overnight (ULO) price plan. On April 28, 2025, the OEB issued final updates to the Accounting Guidance related to Commodity Pass-Through Accounts 1588 & 1589 in relation to market rule amendments that have now been adopted by the Independent Electricity System Operator (IESO) to implement its Market Renewal Program (MRP). Oshawa Power confirms that it is recording all transactions in Accounts 1588 and 1589 in accordance with the respective versions of the Accounting Guidance issued in those years.

Oshawa Power's Account 1588 RSVA Power and Account 1589 RSVA GA balances as at December 31, 2024 including forecast interest to December 31, 2025 were approved for disposition on a final basis in its 2026 Cost of Service application (EB-2025-0014).

In this Application, Oshawa Power requests disposition of a credit balance of \$805,907 of Account 1588 – Power as a payment to customers, including forecast interest to December 31, 2026. This represents balances that accumulated in the calendar year 2025.

Oshawa Power requests in this Application disposition of a credit balance of \$1,825,416 of Account 1589 – GA as a payment to customers, including forecast interest to December 31, 2026. This represents balances that accumulated in the calendar year 2025.

During 2025, one customer has transitioned from being a Class B Non-RPP to Class A and no customer transitioned from Class A to Class B - the period for which the Account 1589 RSVA – Global Adjustment balance requested for disposition accumulated. Out of the \$1,825,416 requested GA balance to be disposed, \$17,479 is allocated to the one transition customer. Specific monthly credit for Customer 1 is \$1,457 as shown in tab 6.1a GA Allocation of the Rate Generator Model.

1 Oshawa Power has completed tab 6.1 GA of the Rate Generator Model to allocate the
2 applicable portion of Account 1589 RSVA – Global Adjustment balance to current Class
3 B customers.

4 **Commodity Accounts Analysis (formerly GA Analysis)**

5 The Commodity Accounts Analysis Workform is provided as Attachment D and is filed as
6 a live excel file:
7 OPUCN_2027_Commodity_Accounts_Analysis_Workform_1.0__0_20260731 . This
8 Workform compares the principal activity in the general ledger for the RSVA_{GA} to the
9 expected principal balance based on monthly GA volumes, revenue and costs and
10 provides a tool to assess if the principal activity in the RSVA_{GA} in a specific year is
11 reasonable.

12 In 2025, the principal activity recorded in the RSVA_{GA} was a credit balance of \$1,649,791
13 excluding dispositions. The principal activity, adjusted for known adjustments of a
14 \$228,476 credit amount resulted in a credit balance of \$1,878,267. This is compared to
15 the expected principal balance in the RSVA_{GA} of a credit amount of \$1,757,652, which
16 results in an unreconciled difference of \$120,615 credit amount. This represents 0.99%
17 of Oshawa Power's 2025 IESO purchases which is within the OEB's threshold (+/- 1% of
18 IESO purchases).

19 **Table 9: Commodity Accounts Analysis Workform Summary**

Description	Amount
Principal Activity in RSVA_{GA} excluding dispositions	(\$1,649,791)
Add: Known Adjustments	(\$228,476)
Adjusted Principal Activity in RSVA_{GA}	(\$1,878,267)
Expected Principal Activity in RSVA _{GA}	(\$1,757,652)
Variance \$	(\$120,615)
Total IESO Purchases	\$12,171,819
Absolute Variance as a % of IESO Purchases	0.99%

As part of the Meter Data Management (MDM) upgrade project in 2022, Oshawa Power has opted to install the Settlement module. This provide actual consumption, demand, and pricing to be used for RPP Settlement Purposes on a monthly basis. This will allow Oshawa Power to gain efficiencies in its processes while also enhancing the accuracy and timeliness of its monthly submissions and true-ups. Oshawa Power continues to use the OEB's Illustrative Commodity Model to recalculate wholesale power costs for each month using actual consumption month data. In addition, Oshawa Power uses the Commodity Accounts Analysis Workform to ensure that the balance in Account 1589 – RSVA Global Adjustment is reasonable. Oshawa Power continues to closely monitor unaccounted for energy to ensure the balance in Account 1588 – RSVA Power remains within a reasonable threshold.

Two-year Limitation Period

Oshawa Power is not seeking OEB approval for an exception from the limitation period for a payment or adjustment.

3.2.6.2 – Capacity Based Recovery (CBR)

Oshawa Power confirms that it follows the OEB's accounting guidance on the disposition of CBR variances. Oshawa Power requests in this Application disposition of a debit balance of \$505,686 of Account 1580 Variance WMS – Sub-account CBR Class B as a collection from customers, including forecast interest to December 31, 2026. This represents balances that accumulated in the calendar year 2025.

During 2025, one customer has transitioned from being a Class B Non-RPP to Class A and no customer transitioned from Class A to Class B - the period for which the Account 1580 Variance WMS – Sub-account CBR Class B balance requested for disposition accumulated. Out of the \$505,686 requested CBR Class B balance to be disposed, \$1,222 is allocated to the one transition customer. Specific monthly charge for Customer 1 is \$102 as shown in tab 6.2a CBR B_Allocation of the Rate Generator Model.

Oshawa Power has completed tab 6.1 CBR B of the Rate Generator Model to allocate the applicable portion of Account 1580 Variance WMS – Sub-account CBR Class B balance to current Class B customers.

3.2.6.3 – Disposition of Account 1595

As per the Chapter 3 Filing Requirements, Distributors are expected to request disposition of residual balances in Account 1595 for each vintage year only once, on a final basis. Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider and the balance has been externally audited.

As at December 31, 2025, Oshawa Power recorded an ending debit balance of \$366,540 in principal and credit balance of \$395,982 in interest for Account 1595 (2023). Oshawa Power forecast interest of a debit \$562 for 2026. Oshawa Power requests in this Application disposition of a credit balance of \$28,881 of Account 1595 (2023) as a payment to customers, including forecast interest to December 31, 2026.

Oshawa Power is not requesting disposition for Accounts 1595 (2024) and 1595 (2025) balances as shown in tab 3. Continuity Schedule of the rate generator model as these are not eligible for disposition in this Application.

3.2.7 – Lost Revenue Adjustment Mechanism Variance Account

As per the Chapter 3 Filing Requirements, the use of an LRAMVA is no longer the default approach for CDM/Non-Wires Solutions (NWS) activities. Distributors are now expected to refer to the NWS Guidelines EB-2025-0156, Non-Wires Solutions Guidelines for Electricity Distributors, Section 8, issued July 7, 2026.

Oshawa Power is not requesting for disposition of Account 1568 LRAMVA as there are no new vintage amounts eligible for recovery, with all lost revenue to end of 2019 having been approved for disposition in its 2021 Cost of Service application (EB-2020-0048).

1 **3.2.8 – Tax Changes**

2 The OEB's policy, EB- 2007-0673, Supplemental Report of the Board on 3rd Generation
3 Incentive Regulation for Ontario's Electricity Distributors, issued September 17, 2008,
4 prescribes a 50/50 sharing of impacts of legislated tax changes from a distributor's tax
5 rates embedded in its OEB-approved base rates known at the time of application. These
6 amounts will be refunded to, or recovered from, customers over a 12-month period.

7 Oshawa Power has completed the OEB's 2027 IRM Rate Generator Model, tab 8. STS-
8 Tax Change. As there have been no applicable legislated tax changes since its 2026 Cost
9 of Service application (EB-2025-0014), there are no amounts for allocation to customer
10 rate classes.

11 **3.2.9 – Z-Factor Claims**

12 Oshawa Power is not requesting a Z-Factor claim in this Application.

13 **3.2.10 – Off-Ramps**

14 Oshawa Power's 2025 Regulated Return on Equity, as filed in its 2026 RRRs, was 5.81%
15 or 2.53% lower than Oshawa Power's 2025 approved regulated return on equity of 8.34%,
16 which is inside of the dead band of +/- 300 basis points.

17 **3.2.11 – Stream 2 Local Electricity Demand-Side Management Program Funding** 18 **Requests**

19 The OEB's Appendix to NWS Guidelines: Stream 2 Local eDSM Programs (EB-2025-
20 0156) issued on July 7, 2026 provides guidance on local eDSM programs delivered by
21 electricity distributors that provide both local distribution benefits and broader energy
22 system benefits. Stream 2 local eDSM programs may be filed as a stand-alone application
23 or as part of a larger rate application, including an IRM application.

1 Oshawa Power is not requesting funding relating to Stream 2 local eDSM programs in
2 this Application.

3 **3.2.12 – Capacity Allocation Model**

4 Oshawa Power has not established a Capacity Allocation Model (CAM) to support a
5 coordinated distribution system expansion for a qualifying development area with multiple
6 residential subdivisions and other customer connections.

7 **3.3 – Elements Specific Only to the Price Cap IR Plan**

8 **3.3.1 – Advanced Capital Module**

9 Oshawa Power has not requested nor received approval for an Advanced Capital Module
10 (ACM).

11 **3.3.2 – Incremental Capital Module**

12 Oshawa Power intends to file two additional requests for relief on or before October 30,
13 2026 as part of its 2027 Price Cap IR Application. The first is a request for approval of an
14 ICM to recover costs associated with the purchase of property, design, construction and
15 furnishing of a new consolidated administrative and operational facility with an in-service
16 date of November, 2027, as described in EB-2025-0014. The second is a request for a
17 distributor-specific Cloud Computing Implementation Deferral Account to track costs
18 associated with its Enterprise Resource Plan software update, pursuant to section 6.1(a)
19 of the Settlement Proposal in EB-2025-0014.

20 Oshawa Power will particularize the effective date of any rate riders and/or deferral
21 account in this future filing. Oshawa Power notes that the Ontario Energy Board
22 previously bifurcated proceeding EB-2024-0015, where an ICM application was filed
23 concurrently with a Price Cap IR application. Oshawa Power would not object to a similar
24 procedural approach in this case if doing so would enhance the efficiency and timeliness
25 of the OEB's decision-making process.

3.3.3 – Treatment of Costs for ‘Eligible Investments’

Oshawa Power is not requesting advanced funding for renewable generation connection costs or smart grid development costs in this Application.

3.4 – Specific Exclusions from IRM Applications

Oshawa Power confirms that it is not seeking items specifically excluded from the IRM rate application process, in this Application.

Bill Impacts

All rate payers in Oshawa Power’s service area will be affected by this Application. A summary of the bill impacts by rate class is provided in tables 10 and 11 below. A detailed summary of the bill impacts for each rate class is provided as Attachment F.

Table 10: Bill Impacts – Distribution Rates (excluding Pass-Through)

Rate Class	RPP/Non-RPP	kWh	kW	Total Incr/(Decr) (\$)	Total Incr/(Decr) (%)
Residential Service	RPP	750	-	(\$1.67)	-4.8%
General Service Less Than 50 kW Service	RPP	2,000	-	(\$3.45)	-4.7%
General Service 50 to 999 kW Service	Non-RPP	54,896	143	(\$52.20)	-4.8%
General Service 1,000 to 4,999 kW Service	Non-RPP	496,516	1,146	(\$359.93)	-6.0%
Large Use Service	Non-RPP	3,295,326	8,376	(\$1,667.95)	-4.3%
Unmetered Scattered Load Service	RPP	909	-	\$6.57	38.8%

Sentinel Lighting Service	Non-RPP	131	0	(\$0.94)	-7.2%
Street Lighting Service (1 Connection)	Non-RPP	29	0	(\$0.21)	-4.9%

1

Table 11: Bill Impacts – Total Bill including HST

Rate Class	RPP/Non-RPP	kWh	kW	Total Incr/(Decr) (\$)	Total Incr/(Decr) (%)
Residential Service	RPP	750	-	(\$3.46)	-2.5%
General Service Less Than 50 kW Service	RPP	2,000	-	(\$8.13)	-2.3%
General Service 50 to 999 kW Service	Non-RPP	54,896	143	(\$665.68)	-6.2%
General Service 1,000 to 4,999 kW Service	Non-RPP	496,516	1,146	(\$5,622.00)	-6.9%
Large Use Service	Non-RPP	3,295,326	8,376	(\$12,440.78)	-2.4%
Unmetered Scattered Load Service	RPP	909	-	\$3.67	2.5%
Sentinel Lighting Service	Non-RPP	131	0	(\$1.51)	-4.1%
Street Lighting Service (1 Connection)	Non-RPP	29	0	(\$0.56)	-5.5%

2 Conclusion

3 Oshawa Power respectfully requests that the OEB approve the relief sought in this
4 Application.

5

Attachment A

2026 Current Tariff of Rates and Charges



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

Please wait as macro imports and formats your current tariff schedule

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2026

Implementation Date July 1, 2026

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

EB-2025-0014

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi-detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Basic connection is defined as less than 200 amp 120/240 volt overhead 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	\$	32.39
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	2.59
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0129
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0101

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the 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	\$	22.58
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	1.89
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0229
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. Note that for statistical purposes the following sub-classifications apply:

- General Service 50 to 200 kW
- General Service over 200 kW

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	69.46
Distribution Volumetric Rate	\$/kW	6.5045
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.3509)
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - NON-WMP - effective until June 30, 2027	\$/kW	(0.2498)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1765
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1178
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	0.5651
Retail Transmission Rate - Network Service Rate	\$/kW	4.3888
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2959
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.7461
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.5603
Retail Transmission Rate - Network Service Rate - Interval Metered EV Charging *	\$/kW	0.9563
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered EV Charging *	\$/kW	0.7117

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
* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.		



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,419.85
Distribution Volumetric Rate	\$/kW	3.5890
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6349)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.2237
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1243
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	0.4518
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.9563
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.7117

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

* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

LARGE USE SERVICE CLASSIFICATION

This classification applies to an 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, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10,803.95
Distribution Volumetric Rate	\$/kW	3.0311
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6838)
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1339
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	0.3223
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.9940
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.5682

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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)	\$	4.81
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	(1.25)
Distribution Volumetric Rate	\$/kWh	0.0198
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0015)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kWh	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	6.82
Distribution Volumetric Rate	\$/kW	13.0341
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5007)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1487
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.0977
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	3.2979
Retail Transmission Rate - Network Service Rate	\$/kW	3.0272
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8691

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.82
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	0.15
Distribution Volumetric Rate	\$/kW	27.7555
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5435)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1602
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1053
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	2.1939
Retail Transmission Rate - Network Service Rate	\$/kW	2.9758
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8035

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	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
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

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)

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.



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0411
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0151
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.037
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Attachment B

Proposed Tariff of Rates and Charges

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi-detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Basic connection is defined as less than 200 amp 120/240 volt overhead 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	\$	33.31
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kWh	0.0005
Applicable only for Class B Customers		
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027	\$/kWh	(0.0070)
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0127
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0098

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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the 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	\$	23.22
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0236
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0070)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091

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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. Note that for statistical purposes the following sub-classifications apply:

- General Service 50 to 200 kW
- General Service over 200 kW

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	71.44
Distribution Volumetric Rate	\$/kW	6.6899
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.3509)
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - NON-WMP - effective until June 30, 2027	\$/kW	(0.2498)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kW	0.1863
Applicable only for Class B Customers		

Oshawa PUC Networks Inc.
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Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1765
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0070)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.8551)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2488)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1178
Retail Transmission Rate - Network Service Rate	\$/kW	4.3252
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2074
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.5439
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.0744
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.7353
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.5453
Retail Transmission Rate - Network Service Rate - Interval Metered EV Charging *	\$/kW	0.9425
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered EV Charging *	\$/kW	0.6926

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

* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,460.32
Distribution Volumetric Rate	\$/kW	3.6913
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6349)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.2480
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.2237
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0070)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.2428)

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Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1243
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.5439
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.0744
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.9425
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.6926

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

* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

**This schedule supersedes and replaces all previously
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LARGE USE SERVICE CLASSIFICATION

This classification applies to an 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, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11,111.86
Distribution Volumetric Rate	\$/kW	3.1175
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.1153)
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6838)
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1339
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.9071
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.4455

MONTHLY RATES AND CHARGES - Regulatory Component

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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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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)	\$	4.95
Distribution Volumetric Rate	\$/kWh	0.0204
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0015)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kWh	0.0005
Applicable only for Class B Customers	\$/kWh	(0.0028)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091

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

Oshawa PUC Networks Inc.
TARIFF OF RATES AND CHARGES
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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	7.01
Distribution Volumetric Rate	\$/kW	13.4056
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5007)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1646
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.0406)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1487
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.0977
Retail Transmission Rate - Network Service Rate	\$/kW	2.9833
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7652

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

Oshawa PUC Networks Inc.

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.87
Distribution Volumetric Rate	\$/kW	28.5465
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5435)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kW	0.1754
Applicable only for Class B Customers	\$/kW	0.1754
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1602
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027	\$/kWh	(0.0070)
Applicable only for Non-RPP Customers	\$/kW	(1.0349)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.0349)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1053
Retail Transmission Rate - Network Service Rate	\$/kW	2.9327
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7014

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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

**This schedule supersedes and replaces all previously
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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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference letter	\$	15.00

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Credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	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
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Specific charge for access to the power poles - \$/pole/year		
(with the exception of wireless attachments)	\$	41.81

Oshawa PUC Networks Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
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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	\$	129.49
Monthly fixed charge, per retailer	\$	51.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.28
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)	\$	5.18
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)	\$	2.59

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	1.0411
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0151
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.037
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Attachment C

Certifications and Disclosures



Oshawa PUC Networks Inc.
2027 Incentive Rate-Setting Mechanism (IRM) Application
EB-2026-0065

Certification Regarding Personal Information

As Chief Financial Officer of Oshawa PUC Networks Inc., I certify that, to the best of my knowledge, that the evidence filed in this Application does not include any personal information, as defined in the Freedom of Information and Protection of Privacy Act, that is not otherwise redacted in accordance with Rule 9A of the OEB's Rules of Practice and Procedure.

Amanda Tang Digitally signed
by Amanda
Tang
Date: 2026.08.10
13:04:24 -04'00'

Amanda Tang, CPA, CA
Chief Financial Officer
Oshawa PUC Networks Inc.



Oshawa PUC Networks Inc.
2027 Incentive Rate-Setting Mechanism (IRM) Application
EB-2026-0065

Certification of Evidence

As Chief Financial Officer of Oshawa PUC Networks Inc., I certify that, to the best of my knowledge, the evidence filed in support of this Application is accurate and complete; and complies with Chapter 1 and 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2026 Edition for 2027 Rate Applications Chapter 1 last revised on December 16, 2025, Chapter 3 Incentive Rate-Setting Applications, dated July 14, 2026.

As Chief Financial Officer of Oshawa PUC Networks Inc., I certify that, to the best of my knowledge, Oshawa PUC Networks Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the deferral and variance account balances.

Amanda Tang Digitally signed
by Amanda Tang
Date: 2026.08.10
13:04:58 -04'00'

Amanda Tang, CPA, CA
Chief Financial Officer
Oshawa PUC Networks Inc.



Oshawa PUC Networks Inc.
2027 Incentive Rate-Setting Mechanism (IRM) Application
EB-2026-0065

Use of Generative Artificial Intelligence Disclosure

Oshawa Power confirms that Generative Artificial Intelligence was not used to generate content within this filing.

Attachment D

2027 Rate Generator Model

Instructions for Tabs 1, 3 to 7

Summary of Changes from the Prior Year	
1	In the tab 3 Group 1 continuity schedule, the rows for the totals are revised to show total of Group 1 accounts and total claim amount only.

Detailed Instructions for Each Tab

Tab	Tab Details	Step	Details
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	Complete the information sheet. a) <u>Questions 2 to 4</u> Responses to questions 2 to 4 will open the DVA continuity schedule in tab 3 to the appropriate year that DVA balances should first be inputted. The continuity schedule will open starting from the year balances were last approved for disposition, unless the last approved disposition was on an interim basis and there are changes to those balances. If that is the case, the continuity schedule will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance. b) <u>Questions 5 and 6</u> If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. If the response to question 6 is yes, then tab 6.2 will also be generated. This tab will allocate and dispose the balance in Account 1580, sub-account CBR Class B through a separate rate rider using information inputted in tab 6, unless a rate rider is not produced. If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as part of the general DVA rate rider
3 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2	Complete the DVA continuity schedule. a) <u>For all Group 1 accounts, except Account 1595:</u> The continuity schedule will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the Adjustments column of that year. <i>For example, if in the 2022 rate application, DVA balances as at December 13, 2020 were approved for disposition, the continuity schedule will commence from 2020. Start by inputting the approved closing 2020 balances in the Adjustments column under 2020.</i> b) <u>For all Account 1595 sub-accounts:</u> Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2021, regardless of whether the account is being requested for disposition in the current application. The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). <i>For example, Account 1595 (2017) would accumulate a balance starting in 2017, when the relevant balances approved for disposition were first transferred into Account 1595 (2017). Input the amount approved for disposition in the OEB Approved Disposition column.</i> <i>Note that the DVA continuity schedule can currently start from 2016. If a utility has residual balance in an Account 1595 with a vintage year prior to 2016, include residual balances for years up to 2016 in the row for Account 1595 (2016 and pre-2016) and provide a separate schedule with amounts broken down by vintage year.</i>
		3	Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation, if necessary.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate	4	Confirm the accuracy of the RRR data used to populate the tab.

	riders.	5	Review the disposition threshold calculation. Select whether disposition is being requested or not in the drop down box.
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	6	This tab is generated when the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that the GA or CBR balance accumulated.
		7	Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If yes, tab 6.1a will be generated. Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If yes, tab 6.2a will be generated.
		8	Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR B balances accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a and 6.2a respectively. This data will also be used in the calculation of billing determinants for GA and CBR Class B balances, as applicable. Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customer populated in tabs 6.1a and 6.2a. Also note that the transition customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA and CBR Class B balances accumulated.
		9	Under #3b, enter the number of rate classes in which there were full year Class A customers during the period the Account 1589 GA balance or Account 1580 CBR Class B balance accumulated. A table will be generated based on the number of rate classes. Complete the table accordingly for each rate class identified (i.e. total Class A consumption in the rate class identified for each year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as applicable.

6.1a - GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B customers).	10	This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the Account 1589 GA balance accumulated. In row 20, enter the Non-RPP consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.1.
6.1 - GA	This tab calculates the GA rate rider to be applied to all non-RPP Class B customers (except for the transition customers allocated a customer specific balance in tab 6.1a).	11	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the GA rate riders are calculated accordingly based on whether there were any transition customers during the period that the GA balance accumulated.
6.2a - CBR_B Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B).	12	This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated. In row 19, enter the total Class B consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. All transition customers who are allocated a specific CBR Class B amount are not to be charged the general CBR Class B rate rider.
6.2 - CBR	This tab calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	13	This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. No input is required in this tab. The information in the tab is auto-populated and the CBR Class B rate riders are calculated accordingly. If a rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.
5 - Allocating Def-Var Balances	This tab allocates the Group 1 balances, except GA and CBR Class B (if Class A customers exist).	14	Review the allocated balances to ensure the allocation is appropriate. Note that the final allocation for Account 1580, sub-account CBR Class B is calculated after the completion of tabs 6 to 6.2a.
7 - Calculation of Def-Var RR	This tab calculates the Group 1 rate riders, except for GA and CBR Class B (if Class A customers exist)	15	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick Link

Ontario Energy Board's 2027 Electricity
Distribution Rate Applications Webpage

Version 2.0

Utility Name	Oshawa PUC Networks Inc.
Assigned EB Number	EB-2026-0065
Name of Contact and Title	Lori Filion, Manager, Regulatory Affairs & Strategy
Phone Number	(905) 723-4626 ext 5232
Email Address	lfilion@oshawapower.ca
Rate Effective Date	January 1, 2027
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year.	2026

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 were 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 2020 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2020.)

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: Oshawa PUC Networks Inc. is:

8. Have you transitioned to fully fixed rates?

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

For guidance to complete tabs 3-7 of the
IRM Rate Generator Model, refer to the
DVA Workform instructions document
posted on the OEB's 2027 Electricity
Distribution Rates webpage. Instructions
for Group 2 Accounts would not apply.

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.



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

Please wait as macro imports and formats your current tariff schedule

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective Date January 1, 2026

Implementation Date July 1, 2026

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

EB-2025-0014

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi-detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Basic connection is defined as less than 200 amp 120/240 volt overhead 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	\$	32.39
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	2.59
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0129
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0101

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the 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	\$	22.58
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	1.89
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0229
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kWh	0.0018
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. Note that for statistical purposes the following sub-classifications apply:

- General Service 50 to 200 kW
- General Service over 200 kW

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	69.46
Distribution Volumetric Rate	\$/kW	6.5045
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.3509)
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - NON-WMP - effective until June 30, 2027	\$/kW	(0.2498)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1765
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1178
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	0.5651
Retail Transmission Rate - Network Service Rate	\$/kW	4.3888
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2959
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.7461
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.5603
Retail Transmission Rate - Network Service Rate - Interval Metered EV Charging *	\$/kW	0.9563
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered EV Charging *	\$/kW	0.7117

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
* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.		



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,419.85
Distribution Volumetric Rate	\$/kW	3.5890
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6349)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.2237
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1243
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	0.4518
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.9563
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.7117

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

* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

LARGE USE SERVICE CLASSIFICATION

This classification applies to an 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, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10,803.95
Distribution Volumetric Rate	\$/kW	3.0311
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6838)
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1339
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	0.3223
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.9940
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.5682

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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)	\$	4.81
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	(1.25)
Distribution Volumetric Rate	\$/kWh	0.0198
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0015)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kWh	(0.0051)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	6.82
Distribution Volumetric Rate	\$/kW	13.0341
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5007)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1487
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.0977
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	3.2979
Retail Transmission Rate - Network Service Rate	\$/kW	3.0272
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8691

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.82
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$	0.15
Distribution Volumetric Rate	\$/kW	27.7555
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5435)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1602
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1053
Rate Rider for Recovery of 2026 Forgone Revenue (2026) - effective until December 31, 2026	\$/kW	2.1939
Retail Transmission Rate - Network Service Rate	\$/kW	2.9758
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8035

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	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
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

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)

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.



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0411
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0151
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.037
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

 Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2021									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments during 2021	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entry Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ¹	1550	0				0	0				0
Variance WMS – Sub-account CBR Class A ¹	1550	0				0	0				0
Variance WMS – Sub-account CBR Class B ¹	1550	0				0	0				0
RSVA - Retail Transmission Network Charge	1554	0				0	0				0
RSVA - Retail Transmission Connection Charge	1555	0				0	0				0
RSVA - Power ²	1558	0				0	0				0
RSVA - Global Adjustment ²	1559	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1555	0	1,851			1,851	0	45,955			45,955
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1555	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1555	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1555	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1555	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1555	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>											
RSVA - Global Adjustment requested for disposition	1559	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1559 - Global Adjustment requested for disposition		0	1,851	0	0	1,851	0	45,955	0	0	45,955
Total Group 1 Balance requested for disposition		0	1,851	0	0	1,851	0	45,955	0	0	45,955
LRAM Variance Account (only input amounts if applying for disposition of this account)	1558					0					0
Total Group 1 balance including Account 1558 requested for disposition		0	1,851	0	0	1,851	0	45,955	0	0	45,955

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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		2022									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustment 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 Adjustment during 2022	Closing Interest Amounts as of Dec 31, 2022
Group 1 Accounts											
L/V Variance Account	1550	0				0	0				0
Smart Metering Entry Charge Variance Account	1551	0				0	0				0
JVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁶	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁶	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1588	0				0	0				0
JVA - Power ⁷	1589	0				0	0				0
JVA - Global Adjustment ⁸	1596	1,861	(40,317)			(38,457)	45,955	67			46,022
Disposition and Recovery/Refund of Regulatory Balances (2021) ⁹	1596	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2022) ⁹	1596	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ⁹	1596	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ⁹	1596	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ⁹	1596	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ⁹	1596	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>											
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		1,861	(40,317)	0	0	(38,457)	45,955	67	0	0	46,022
Total Group 1 Balance requested for disposition		1,861	(40,317)	0	0	(38,457)	45,955	67	0	0	46,022
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		1,861	(40,317)	0	0	(38,457)	45,955	67	0	0	46,022

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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		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 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments during 2023	Closing Interest Amounts as of Dec 31, 2023
Group 1 Accounts											
L/V Variance Account	1550	0				0	0				0
Smart Metering Entry Charge Variance Account	1551	0				0	0				0
JVA - Wholesale Market Service Charge ³	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ¹	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ²	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1588	0				0	0				0
JVA - Power ⁴	1588	0				0	0				0
JVA - Global Adjustment ⁵	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2021) ¹	1595	(38,457)	(37)			(38,494)	46,022	0			46,022
Disposition and Recovery/Refund of Regulatory Balances (2022) ²	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	(1,710,761)	(567,308)		(1,143,353)	0	(317,120)	49,951		(367,071)
Disposition and Recovery/Refund of Regulatory Balances (2024) ⁴	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ⁵	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ⁶	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>											
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		(38,457)	(1,710,798)	(567,308)	0	(1,181,856)	46,022	(317,120)	49,951	0	(321,049)
Total Group 1 Balance requested for disposition		(38,457)	(1,710,798)	(567,308)	0	(1,181,856)	46,022	(317,120)	49,951	0	(321,049)
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		(38,457)	(1,710,798)	(567,308)	0	(1,181,856)	46,022	(317,120)	49,951	0	(321,049)

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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		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 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 during 2024	Closing Interest Amounts as of Dec 31, 2024
Group 1 Accounts											
L/V Variance Account	1550	0				0	0				0
Smart Metering Entry Charge Variance Account	1551	0			(168,087)	(168,087)	0			(6,118)	(8,118)
JVA - Wholesale Market Service Charge ³	1580	0			(1,441,157)	(1,441,157)	0			(65,921)	(65,921)
ariance WMS – Sub-account CBR Class A ³	1580	0				0	0				0
ariance WMS – Sub-account CBR Class B ³	1580	0			621,431	621,431	0			9,301	9,301
RSVA - Retail Transmission Network Charge	1584	0			186,294	186,294	0			37,292	37,292
RSVA - Retail Transmission Connection Charge	1588	0			(177,887)	(177,887)	0			35,472	35,472
JVA - Power ⁴	1588	0			201,640	201,640	0			60,101	60,101
JVA - Global Adjustment ⁵	1589	0			1,523,430	1,523,430	0			115,368	115,368
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(38,494)				(38,494)	46,022	(128)			45,894
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0			0	0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	(1,143,363)	1,389,322			225,959	(367,071)	(29,606)			(396,677)
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	20,144			20,144	0	330,080			330,080
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) 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>											
RSVA - Global Adjustment requested for disposition	1589	0	0	0	1,523,430	1,523,430	0	0	0	115,368	115,368
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(1,181,856)	1,389,466	0	(777,766)	(570,156)	(321,049)	300,346	0	68,127	47,424
Total Group 1 Balance requested for disposition		(1,181,856)	1,389,466	0	745,664	953,273	(321,049)	300,346	0	183,495	162,792
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		(1,181,856)	1,389,466	0	745,664	953,273	(321,049)	300,346	0	183,495	162,792

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2025									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit/ (Credit) during 2025	OEB-Appealed Disposition during 2025	Principal Adjustments during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Appealed Disposition during 2025	Interest Adjustments during 2025	Closing Interest Amounts as of Dec 31, 2025
Group 1 Accounts											
L/V Variance Account	1550	0				0	0				0
Smart Metering Entry Charge Variance Account	1551	(168,087)	(25,682)	(115,830)		(77,939)	(8,118)	(1,930)	(7,182)		(2,866)
JVA - Wholesale Market Service Charge ³	1580	(1,441,157)	(1,761,692)	(1,099,480)		(2,103,369)	(65,921)	5,664	(68,004)		7,747
Variance WMS – Sub-account CBR Class A ¹	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ²	1580	621,431	503,077	169,386		955,122	9,301	16,951	7,234		19,018
RSVA - Retail Transmission Network Charge	1584	186,294	(244,206)	475,034		(332,949)	37,262	(12,378)	38,019		(13,105)
RSVA - Retail Transmission Connection Charge	1588	(177,887)	(445,565)	508,355		(1,131,807)	35,472	(28,458)	41,795		(34,781)
JVA - Power ⁴	1588	201,640	(125,762)	576,615	(642,657)	(1,143,394)	60,101	(49,082)	38,645		(27,627)
JVA - Global Adjustment ⁵	1589	1,523,430	(1,649,791)	426,484	(228,476)	(781,321)	115,368	84,625	35,062		164,932
Disposition and Recovery/Refund of Regulatory Balances (2021) ¹	1595	(38,494)				(38,494)	45,894	(1,263)			44,631
Disposition and Recovery/Refund of Regulatory Balances (2022) ²	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	225,959	140,581			366,540	(386,677)	695			(385,982)
Disposition and Recovery/Refund of Regulatory Balances (2024) ⁴	1595	20,144	(397,657)			(377,543)	330,080	(853)			329,226
Disposition and Recovery/Refund of Regulatory Balances (2025) ⁵	1595	0	(118,541)			(118,541)	0	102,213			102,213
<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	1,523,430	(1,649,791)	426,484	(228,476)	(781,321)	115,368	84,625	35,062	0	164,932
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(570,156)	(2,475,480)	514,081	(642,657)	(4,202,374)	47,424	31,558	50,506	0	28,476
Total Group 1 Balance requested for disposition		953,273	(4,125,271)	940,565	(871,133)	(4,983,695)	162,792	116,183	85,568	0	193,407
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0		0	0				0
Total Group 1 balance including Account 1568 requested for disposition		953,273	(4,125,271)	940,565	(871,133)	(4,983,695)	162,792	116,183	85,568	0	193,407

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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2026				Projected Interest on Dec-31-2026 Balances					2.1.7 RRR ⁵	
Account Descriptions	Account Number	Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2026 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2026 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 ¹	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
Group 1 Accounts												
L/V Variance Account	1550			0	0	0		0	0		0	0
Smart Metering Entry Charge Variance Account	1551	(52,257)	(2,650)	(25,682)	(216)	(73)		(289)	(25,971)		(80,806)	(1)
I/V A - Wholesale Market Service Charge ³	1580	(341,677)	(0,124)	(1,761,692)	16,871	198		17,069	(1,744,624)		(1,121,482)	974,140
Finance WMS - Sub-account CBR Class A ⁴	1580			0	0	0		0	0		0	0
Finance WMS - Sub-account CBR Class B ⁴	1580	452,045	16,995	503,077	2,124	485		2,609	505,686		0	(974,140)
RSVA - Retail Transmission Network Charge	1584	(288,741)	(10,197)	(244,209)	(2,907)	(334)		(3,242)	(247,450)		(546,054)	0
RSVA - Retail Transmission Connection Charge	1586	(686,242)	(28,831)	(445,565)	(5,950)	(887)		(6,837)	(452,402)		(1,166,588)	0
I/V A - Power ⁵	1588	(374,975)	9,156	(768,419)	(36,783)	(704)		(37,488)	(805,907)		(524,487)	646,534
I/V A - Global Adjustment ⁶	1589	1,096,946	116,286	(1,878,267)	48,645	4,206		52,851	(1,825,416)		(302,264)	224,126
Disposition and Recovery/Refund of Regulatory Balances (2021) ⁷	1595	(38,494)	44,631	0	0	0		0	0	No	7,400	1,262
Disposition and Recovery/Refund of Regulatory Balances (2022) ⁷	1595			0	0	0		0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2023) ⁷	1595			366,540	(395,982)	562		(395,420)	(28,881)	Yes	(29,442)	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ⁷	1595			(377,543)	329,228	(901)		328,326	0	No	(48,315)	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ⁷	1595			(118,541)	102,213	(3,714)		98,499	0	No	(16,328)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2026) ⁷	1595									No		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>												
RSVA - Global Adjustment requested for disposition	1589	1,096,946	116,286	(1,878,267)	48,645	4,206		52,851	(1,825,416)		(302,264)	224,126
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(1,330,340)	19,879	(2,872,034)	8,598	(5,369)		3,227	(2,799,548)		(3,526,102)	647,796
Total Group 1 Balance requested for disposition		(233,394)	136,166	(4,750,301)	57,242	(1,163)		56,078	(4,624,964)		(3,918,366)	871,922
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0		0	0
Total Group 1 balance including Account 1568 requested for disposition		(233,394)	136,166	(4,750,301)	57,242	(1,163)		56,078	(4,624,964)		(3,918,366)	871,922

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g. debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentation.

1) If the LDC's rate year begins on January 1, 2027, the projected interest is recorded from January 1, 2026 to December 31, 2025 on the December 31, 2025 balances adjusted to remove balances approved for disposition in the 2026 rate decision.

2) If the LDC's rate year begins on May 1, 2027, the projected interest is recorded from January 1, 2026 to April 30, 2027 on the December 31, 2025 balances adjusted to remove balances approved for disposition in the 2026 rate decision.

The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2024), (2025), (2026) will not be eligible for disposition in the 2027 rate application.

New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 and was updated on April 28, 2025 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transaction" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" column). Any true-up adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580,Variance WMS - Sub-account CBR Class B.

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Incentive Rate-setting Mechanism Rate Generator

for 2027 Filers

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

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.

If you have identified any issues or need any adjustments, please contact ratemodels@oeb.ca.

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)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2023) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	545,687,813	0	4,704,012	0			545,687,813	0		33%		58,528
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	134,460,824	0	17,687,491	0			134,460,824	0		9%		4,301
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	348,587,950	902,580	227,854,006	585,311	6,037,504	12,229	342,550,446	890,351		45%		520
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	77,456,552	178,719	77,456,552	178,719			77,456,552	178,719		10%		13
LARGE USE SERVICE CLASSIFICATION	kW	39,543,915	100,510	39,543,915	100,510			39,543,915	100,510		1%		1
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,901,230	0	0	0			2,901,230	0		0%		266
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	26,718	79	0	0			26,718	79		0%		17
STREET LIGHTING SERVICE CLASSIFICATION	kW	5,002,094	13,908	5,002,094	13,908			5,002,094	13,908		1%		14,567
Total		1,153,667,095	1,195,796	372,248,069	878,448	6,037,504	12,229	1,147,629,592	1,183,567	0	100%	0	78,213

Threshold Test

Total Claim (including Account 1568)

Total Claim for Threshold Test (All Group 1 Accounts)

Threshold Test (Total claim per kWh) ²

(\$4,624,964)

(\$4,624,964)

(\$0.0040)

Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary.

YES

¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

² The Threshold Test does not include the amount in 1568.

³ The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class				allocated based on		allocated based on		allocated based on		allocated based on	
	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2023)	1568
RESIDENTIAL SERVICE CLASSIFICATION	47.3%	93.2%	47.5%	0	(24,193)	(829,553)	(117,045)	(213,987)	(383,201)	(9,636)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	11.7%	6.8%	11.7%	0	(1,778)	(204,407)	(28,841)	(52,728)	(94,423)	(2,633)	0
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	30.2%	0.0%	29.8%	0	0	(520,744)	(74,769)	(136,696)	(240,551)	(13,117)	0
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	6.7%	0.0%	6.7%	0	0	(117,749)	(16,614)	(30,374)	(54,393)	(2,986)	0
LARGE USE SERVICE CLASSIFICATION	3.4%	0.0%	3.4%	0	0	(60,115)	(8,482)	(15,507)	(27,769)	(222)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	0	0	(4,410)	(622)	(1,138)	(2,037)	(37)	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	(41)	(6)	(10)	(19)	(7)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	0	0	(7,604)	(1,073)	(1,962)	(3,513)	(243)	0
Total	100.0%	100.0%	100.0%	0	(25,971)	(1,744,624)	(247,450)	(452,402)	(805,907)	(28,881)	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.



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

1a The year Account 1589 GA was last disposed

2024

1b The year Account 1580 CBR Class B was last disposed

2024

 Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?

Yes

 (If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?

Yes

 (If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

1

Transition Customers - Non-loss Adjusted Billing Determinants by Customer				
Customer	Rate Class		2025	
			July to December	January to June
Customer 1	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	2,655,863	2,506,794
		kW	5,865	5,975
		Class A/B	A	B

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).
In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. If a customer transitioned from Class B to A in 2021, exclude this customer's consumption for 2021 but include this customer's consumption in 2022 as they were a Class A customer for the full year).

Rate Classes with Class A Customers - Billing Determinants by Rate Class			
	Rate Class		2025
Rate Class 1	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	15,727,233
		kW	34,881
Rate Class 2	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	52,522,001
		kW	128,015
Rate Class 3	LARGE USE SERVICE CLASSIFICATION	kWh	39,543,915
		kW	90,422



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each customer who made the change. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year the Account 1589 GA Balance Last Disposed

2024

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2025
Non-RPP Consumption Less WMP Consumption	A	372,248,069	372,248,069
Less Class A Consumption for Partial Year Class A Customers	B	2,655,863	2,655,863
Less Consumption for Full Year Class A Customers	C	107,793,149	107,793,149
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	261,799,057	261,799,057
All Class B Consumption for Transition Customers	E	2,506,794	2,506,794
Transition Customers' Portion of Total Consumption	F = E/D	0.96%	

Allocation of Total GA Balance \$

Total GA Balance	G	-\$	1,825,416
Transition Customers Portion of GA Balance	H=F*G	-\$	17,479
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$	1,807,937

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2025	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		2,506,794	2,506,794	100.00%	-\$ 17,479	-\$ 1,457
Total		2,506,794	2,506,794	100.00%	-\$ 17,479	

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Rider Recovery to be used below

		Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,704,012	0	0	4,704,012	1.8%	(\$32,799)	(\$0.0070) kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	17,687,491	0	0	17,687,491	6.8%	(\$123,328)	(\$0.0070) kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kWh	227,854,006	15,727,233	0	212,126,773	81.8%	(\$1,479,072)	(\$0.0070) kWh
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kWh	77,456,552	52,522,001	5,162,656	19,771,894	7.6%	(\$137,861)	(\$0.0070) kWh
LARGE USE SERVICE CLASSIFICATION	kWh	39,543,915	39,543,915	0	0	0.0%	\$0	\$0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kWh	5,002,094	0	0	5,002,094	1.9%	(\$34,878)	(\$0.0070) kWh
Total		372,248,069	107,793,149	5,162,656	259,292,264	100.0%	(\$1,807,938)	



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each customer who made the change. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below.

Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1580 CBR Class B was Last Disposed

2024

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2025
Total Consumption Less WMP Consumption	A	1,147,629,592	1,147,629,592
Less Class A Consumption for Partial Year Class A Customers	B	2,655,863	2,655,863
Less Consumption for Full Year Class A Customers	C	107,793,149	107,793,149
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	1,037,180,580	1,037,180,580
All Class B Consumption for Transition Customers	E	2,506,794	2,506,794
Transition Customers' Portion of Total Consumption	F = E/D	0.24%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$ 505,686
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 1,222
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 504,463

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2025	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		2,506,794	2,506,794	100.00%	\$ 1,222	\$ 102
Total		2,506,794	2,506,794	100.00%	\$ 1,222	\$ 102

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

No input required. The purpose of this tab is to calculate the CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The year Account 1580 CBR Class B was last disposed

2024

		Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	KW	kWh	KW	kWh	KW	kWh	KW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	545,687,813	0	0	0	0	0	545,687,813	0	52.7%	\$266,054	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	134,460,824	0	0	0	0	0	134,460,824	0	13.0%	\$65,557	\$0.0005	kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	KW	342,550,446	890,351	15,727,233	34,881	0	0	326,823,213	855,470	31.6%	\$159,345	\$0.1863	kW
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	77,456,552	178,719	52,522,001	128,015	5,162,656	11,840	19,771,894	38,864	1.9%	\$9,640	\$0.2480	kW
LARGE USE SERVICE CLASSIFICATION	kW	39,543,915	100,510	39,543,915	90,422	0	0	0	10,088	0.0%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,901,230	0	0	0	0	0	2,901,230	0	0.3%	\$1,415	\$0.0005	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	26,718	79	0	0	0	0	26,718	79	0.0%	\$13	\$0.1646	kW
STREET LIGHTING SERVICE CLASSIFICATION	KW	5,002,094	13,908	0	0	0	0	5,002,094	13,908	0.5%	\$2,439	\$0.1754	kW
Total		1,147,629,592	1,183,567	107,793,149	253,318	5,162,656	11,840	1,034,673,786	918,409	100.0%	\$504,463		



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 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	545,687,813	0	545,687,813	0	(1,577,616)		(0.0029)	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	134,460,824	0	134,460,824	0	(384,810)		(0.0029)	0.0000	0.0000
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	348,587,950	902,580	342,550,446	890,351	(224,582)	(761,296)	(0.2488)	(0.8551)	0.0000
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	77,456,552	178,719	77,456,552	178,719	(222,116)		(1.2428)	0.0000	0.0000
LARGE USE SERVICE CLASSIFICATION	kW	39,543,915	100,510	39,543,915	100,510	(112,094)		(1.1153)	0.0000	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,901,230	0	2,901,230	0	(8,244)		(0.0028)	0.0000	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	26,718	79	26,718	79	(82)		(1.0406)	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	5,002,094	13,908	5,002,094	13,908	(14,394)		(1.0349)	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 Generator for 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2026	2027
OEB-Approved Rate Base	\$ 181,736,189	\$ 181,736,189
OEB-Approved Regulatory Taxable Income	\$ -	\$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		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		\$ -
Provincial Taxes Payable		\$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate	26.5%	0.0%
Total Income Taxes Payable	\$ -	\$ -
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ -	\$ -
Grossed-up Income Taxes	\$ -	\$ -
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

Notes

1. The appropriate Federal and Ontario small business rates are calculated in the Income/PILs Workform. The Federal and Ontario small business deduction:

- a. is applicable if taxable capital is below \$10 million.
- b. is phased out with taxable capital of more than \$10 million.
- c. is completely eliminated when the taxable capital is \$50 million or more.

This is effective for taxation years starting in 2023. Prior to 2023, the small business deduction was completely eliminated when taxable capital was \$15 million or more.

2. The OEB's proxy for taxable capital is rate base.

Incentive Rate-setting Mechanism Rate Generator for 2027 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 999 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
LARGE USE SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
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	545,687,813		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	134,460,824		0	0.0000 kWh
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	kW	348,587,950	902,580	0	0.0000 kW
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	kW	77,456,552	178,719	0	0.0000 kW
LARGE USE SERVICE CLASSIFICATION	kW	39,543,915	100,510	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,901,230		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	26,718	79	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	5,002,094	13,908	0	0.0000 kW
Total		1,153,667,095	1,195,796	\$0	

Incentive Rate-setting Mechanism Rate Generator for 2027 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	0.0129	545,687,813	0	1.0411	568,115,582	
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0101	545,687,813	0	1.0411	568,115,582	
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121	134,460,824	0	1.0411	139,987,164	
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093	134,460,824	0	1.0411	139,987,164	
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.3868	146,793,160	408,811			
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2959	146,793,160	408,811			
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254	201,794,789	493,769			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868	201,794,789	493,769			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.7461	0	0			
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.5603	0	0			
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered EV Charging *	\$/kW	0.9563	0	0			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate -							
General Service 50 To 999 kW Service Classification	Interval Metered EV Charging *	\$/kW	0.7117	0	0			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254	77,456,552	178,719			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868	77,456,552	178,719			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.9563	0	0			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.7117	0	0			
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.9940	39,543,915	100,510			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.5682	39,543,915	100,510			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121	2,901,230	0	1.0411	3,020,471	
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093	2,901,230	0	1.0411	3,020,471	
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0272	26,718	79			
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8691	26,718	79			
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9758	5,002,094	13,908			
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8035	5,002,094	13,908			

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Uniform Transmission Rates		Unit		2025 Jan to Jun		2025 Jul to Dec		2026 Jan to Jun		2026 Jul to Dec		2027	
Rate Description				Rate				Rate				Rate	
Network Service Rate	kW	\$		6.37	\$	6.37		\$	6.39	\$	6.39		\$ 6.39
Line Connection Service Rate	kW	\$		1.00	\$	1.00		\$	1.03	\$	1.03		\$ 1.03
Transformation Connection Service Rate	kW	\$		3.39	\$	3.39		\$	3.47	\$	3.47		\$ 3.47

Hydro One Sub-Transmission Rates		Unit		2025		2026		2027	
Rate Description				Rate				Rate	
Network Service Rate	kW	\$			5.3280	\$		5.4708	\$ 5.4708
Line Connection Service Rate	kW	\$			0.6882	\$		0.7054	\$ 0.7054
Transformation Connection Service Rate	kW	\$			3.4894	\$		3.5764	\$ 3.5764
Both Line and Transformation Connection Service Rate	kW	\$			4.1776	\$		4.2818	\$ 4.2818

If needed, add extra host here. (I)		Unit		2025		2026		2027	
Rate Description				Rate				Rate	
Network Service Rate	kW								
Line Connection Service Rate	kW								
Transformation Connection Service Rate	kW								
Both Line and Transformation Connection Service Rate	kW	\$		-	\$	-	\$	-	

If needed, add extra host here. (II)		Unit		2025		2026		2027	
Rate Description				Rate				Rate	
Network Service Rate	kW								
Line Connection Service Rate	kW								
Transformation Connection Service Rate	kW								
Both Line and Transformation Connection Service Rate	kW	\$		-	\$	-	\$	-	

Low Voltage Switchgear Credit (if applicable, enter as a negative value)		Unit		Historical 2025		Current 2026		Forecast 2027	
	\$								

Incentive Rate-setting Mechanism Rate Generator for 2027 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	197,285	\$6.37	\$ 1,256,705	197,533	\$1.00	\$ 197,533	197,533	\$3.39	\$ 669,637	\$ 867,170
February	195,439	\$6.37	\$ 1,244,946	204,865	\$1.00	\$ 204,865	204,865	\$3.39	\$ 694,492	\$ 899,357
March	182,946	\$6.37	\$ 1,165,366	196,327	\$1.00	\$ 196,327	196,327	\$3.39	\$ 665,549	\$ 861,876
April	169,735	\$6.37	\$ 1,081,212	188,961	\$1.00	\$ 188,384	188,961	\$3.38	\$ 638,501	\$ 826,886
May	147,530	\$6.37	\$ 939,766	171,299	\$1.00	\$ 171,299	171,299	\$3.39	\$ 580,704	\$ 752,003
June	242,053	\$6.37	\$ 1,541,878	252,432	\$1.00	\$ 252,432	252,432	\$3.39	\$ 855,744	\$ 1,108,176
July	246,703	\$6.37	\$ 1,571,498	262,642	\$1.00	\$ 262,642	262,642	\$3.39	\$ 890,356	\$ 1,152,998
August	241,875	\$6.37	\$ 1,540,744	278,578	\$1.00	\$ 278,578	278,578	\$3.39	\$ 944,379	\$ 1,222,957
September	176,139	\$6.37	\$ 1,122,005	178,389	\$1.00	\$ 178,389	178,389	\$3.39	\$ 604,739	\$ 783,128
October	182,453	\$6.37	\$ 1,162,226	197,258	\$1.00	\$ 197,258	197,258	\$3.39	\$ 668,705	\$ 865,963
November	189,891	\$6.37	\$ 1,209,606	210,371	\$1.00	\$ 210,371	210,371	\$3.39	\$ 713,158	\$ 923,529
December	184,583	\$6.37	\$ 1,175,794	200,891	\$1.00	\$ 200,891	200,891	\$3.39	\$ 681,020	\$ 881,911
Total	2,356,832	\$ 6.37	\$ 15,011,746	2,539,546	\$ 1.00	\$ 2,538,969	2,539,546	\$ 3.39	\$ 8,606,984	\$ 11,145,954

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

Total	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	197,285	\$ 6.3700	\$ 1,256,705	197,533	\$ 1.0000	\$ 197,533	197,533	\$ 3.3900	\$ 669,637	\$ 867,170
February	195,439	\$ 6.3700	\$ 1,244,946	204,865	\$ 1.0000	\$ 204,865	204,865	\$ 3.3900	\$ 694,492	\$ 899,357
March	182,946	\$ 6.3700	\$ 1,165,366	196,327	\$ 1.0000	\$ 196,327	196,327	\$ 3.3900	\$ 665,549	\$ 861,876
April	169,735	\$ 6.3700	\$ 1,081,212	188,961	\$ 0.9969	\$ 188,384	188,961	\$ 3.3790	\$ 638,501	\$ 826,886
May	147,530	\$ 6.3700	\$ 939,766	171,299	\$ 1.0000	\$ 171,299	171,299	\$ 3.3900	\$ 580,704	\$ 752,003
June	242,053	\$ 6.3700	\$ 1,541,878	252,432	\$ 1.0000	\$ 252,432	252,432	\$ 3.3900	\$ 855,744	\$ 1,108,176
July	246,703	\$ 6.3700	\$ 1,571,498	262,642	\$ 1.0000	\$ 262,642	262,642	\$ 3.3900	\$ 890,356	\$ 1,152,998
August	241,875	\$ 6.3700	\$ 1,540,744	278,578	\$ 1.0000	\$ 278,578	278,578	\$ 3.3900	\$ 944,379	\$ 1,222,957
September	176,139	\$ 6.3700	\$ 1,122,005	178,389	\$ 1.0000	\$ 178,389	178,389	\$ 3.3900	\$ 604,739	\$ 783,128
October	182,453	\$ 6.3700	\$ 1,162,226	197,258	\$ 1.0000	\$ 197,258	197,258	\$ 3.3900	\$ 668,705	\$ 865,963
November	189,891	\$ 6.3700	\$ 1,209,606	210,371	\$ 1.0000	\$ 210,371	210,371	\$ 3.3900	\$ 713,158	\$ 923,529
December	184,583	\$ 6.3700	\$ 1,175,794	200,891	\$ 1.0000	\$ 200,891	200,891	\$ 3.3900	\$ 681,020	\$ 881,911
Total	2,356,832	\$ 6.37	\$ 15,011,746	2,539,546	\$ 1.00	\$ 2,538,969	2,539,546	\$ 3.39	\$ 8,606,984	\$ 11,145,954

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 11,145,954

Incentive Rate-setting Mechanism Rate Generator

for 2027 Filers

The purpose of this sheet is to calculate the expected billing when current 2026 Uniform Transmission Rates and Hydro One Sub-Transmission Rates are applied against historical 2025 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	197,285	\$ 6.3900	\$ 1,260,651	197,533	\$ 1.0300	\$ 203,459	197,533	\$ 3.4700	\$ 685,440	\$		\$	\$ 888,899
February	195,439	\$ 6.3900	\$ 1,248,855	204,865	\$ 1.0300	\$ 211,011	204,865	\$ 3.4700	\$ 710,882	\$		\$	\$ 921,893
March	182,946	\$ 6.3900	\$ 1,169,025	196,327	\$ 1.0300	\$ 202,217	196,327	\$ 3.4700	\$ 681,255	\$		\$	\$ 883,472
April	169,735	\$ 6.3900	\$ 1,084,607	188,961	\$ 1.0300	\$ 194,630	188,961	\$ 3.4700	\$ 655,695	\$		\$	\$ 850,325
May	147,530	\$ 6.3900	\$ 942,717	171,299	\$ 1.0300	\$ 176,438	171,299	\$ 3.4700	\$ 594,408	\$		\$	\$ 770,846
June	242,053	\$ 6.3900	\$ 1,546,719	252,432	\$ 1.0300	\$ 260,005	252,432	\$ 3.4700	\$ 875,939	\$		\$	\$ 1,135,944
July	246,703	\$ 6.3900	\$ 1,576,432	262,642	\$ 1.0300	\$ 270,521	262,642	\$ 3.4700	\$ 911,368	\$		\$	\$ 1,181,889
August	241,875	\$ 6.3900	\$ 1,545,581	278,578	\$ 1.0300	\$ 286,935	278,578	\$ 3.4700	\$ 966,666	\$		\$	\$ 1,253,601
September	176,139	\$ 6.3900	\$ 1,125,528	178,389	\$ 1.0300	\$ 183,741	178,389	\$ 3.4700	\$ 619,010	\$		\$	\$ 802,751
October	182,453	\$ 6.3900	\$ 1,165,875	197,258	\$ 1.0300	\$ 203,176	197,258	\$ 3.4700	\$ 684,485	\$		\$	\$ 887,661
November	189,891	\$ 6.3900	\$ 1,213,403	210,371	\$ 1.0300	\$ 216,682	210,371	\$ 3.4700	\$ 729,987	\$		\$	\$ 946,670
December	184,583	\$ 6.3900	\$ 1,179,485	200,891	\$ 1.0300	\$ 206,918	200,891	\$ 3.4700	\$ 697,092	\$		\$	\$ 904,010
Total	2,356,632	\$ 6.39	\$ 15,058,878	2,539,546	\$ 1.03	\$ 2,615,733	2,539,546	\$ 3.47	\$ 8,812,225	\$		\$	\$ 11,427,958

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
February	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
March	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
April	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
May	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
June	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
July	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
August	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
September	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
October	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
November	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
December	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
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	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

If needed, add extra host here. (II)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	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	Units Billed	Rate	Amount	Amount
January	197,285	\$ 6.3900	\$ 1,260,651	197,533	\$ 1.0300	\$ 203,459	197,533	\$ 3.4700	\$ 685,440	\$		\$	\$ 888,899
February	195,439	\$ 6.3900	\$ 1,248,855	204,865	\$ 1.0300	\$ 211,011	204,865	\$ 3.4700	\$ 710,882	\$		\$	\$ 921,893
March	182,946	\$ 6.3900	\$ 1,169,025	196,327	\$ 1.0300	\$ 202,217	196,327	\$ 3.4700	\$ 681,255	\$		\$	\$ 883,472
April	169,735	\$ 6.3900	\$ 1,084,607	188,961	\$ 1.0300	\$ 194,630	188,961	\$ 3.4700	\$ 655,695	\$		\$	\$ 850,325
May	147,530	\$ 6.3900	\$ 942,717	171,299	\$ 1.0300	\$ 176,438	171,299	\$ 3.4700	\$ 594,408	\$		\$	\$ 770,846
June	242,053	\$ 6.3900	\$ 1,546,719	252,432	\$ 1.0300	\$ 260,005	252,432	\$ 3.4700	\$ 875,939	\$		\$	\$ 1,135,944
July	246,703	\$ 6.3900	\$ 1,576,432	262,642	\$ 1.0300	\$ 270,521	262,642	\$ 3.4700	\$ 911,368	\$		\$	\$ 1,181,889
August	241,875	\$ 6.3900	\$ 1,545,581	278,578	\$ 1.0300	\$ 286,935	278,578	\$ 3.4700	\$ 966,666	\$		\$	\$ 1,253,601
September	176,139	\$ 6.3900	\$ 1,125,528	178,389	\$ 1.0300	\$ 183,741	178,389	\$ 3.4700	\$ 619,010	\$		\$	\$ 802,751
October	182,453	\$ 6.3900	\$ 1,165,875	197,258	\$ 1.0300	\$ 203,176	197,258	\$ 3.4700	\$ 684,485	\$		\$	\$ 887,661
November	189,891	\$ 6.3900	\$ 1,213,403	210,371	\$ 1.0300	\$ 216,682	210,371	\$ 3.4700	\$ 729,987	\$		\$	\$ 946,670
December	184,583	\$ 6.3900	\$ 1,179,485	200,891	\$ 1.0300	\$ 206,918	200,891	\$ 3.4700	\$ 697,092	\$		\$	\$ 904,010
Total	2,356,632	\$ 6.39	\$ 15,058,878	2,539,546	\$ 1.03	\$ 2,615,733	2,539,546	\$ 3.47	\$ 8,812,225	\$		\$	\$ 11,427,958

Low Voltage Switchgear Credit (if applicable)												\$	-
Total including deduction for Low Voltage Switchgear Credit												\$	11,427,958

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2027 Uniform Transmission Rates and Hydro One Sub-Transmission Rates are applied against historical 2026 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	197,285	\$ 6,390	\$ 1,260,651	197,533	\$ 1,030	\$ 203,459	197,533	\$ 3,470	\$ 685,440	\$ 888,899
February	195,439	\$ 6,390	\$ 1,248,855	204,865	\$ 1,030	\$ 211,011	204,865	\$ 3,470	\$ 710,882	\$ 921,893
March	182,946	\$ 6,390	\$ 1,169,025	196,327	\$ 1,030	\$ 202,217	196,327	\$ 3,470	\$ 681,255	\$ 883,472
April	169,735	\$ 6,390	\$ 1,084,607	188,961	\$ 1,030	\$ 194,630	188,961	\$ 3,470	\$ 655,695	\$ 850,325
May	147,530	\$ 6,390	\$ 942,717	171,299	\$ 1,030	\$ 176,438	171,299	\$ 3,470	\$ 594,408	\$ 770,846
June	242,053	\$ 6,390	\$ 1,546,719	252,432	\$ 1,030	\$ 260,005	252,432	\$ 3,470	\$ 875,939	\$ 1,135,944
July	246,703	\$ 6,390	\$ 1,576,432	262,642	\$ 1,030	\$ 270,521	262,642	\$ 3,470	\$ 911,368	\$ 1,181,889
August	241,875	\$ 6,390	\$ 1,545,581	278,578	\$ 1,030	\$ 286,935	278,578	\$ 3,470	\$ 966,666	\$ 1,253,601
September	176,139	\$ 6,390	\$ 1,125,528	178,389	\$ 1,030	\$ 183,741	178,389	\$ 3,470	\$ 619,010	\$ 802,751
October	182,453	\$ 6,390	\$ 1,165,875	197,258	\$ 1,030	\$ 203,176	197,258	\$ 3,470	\$ 684,485	\$ 887,661
November	189,891	\$ 6,390	\$ 1,213,403	210,371	\$ 1,030	\$ 216,682	210,371	\$ 3,470	\$ 729,987	\$ 946,670
December	184,583	\$ 6,390	\$ 1,179,485	200,891	\$ 1,030	\$ 206,918	200,891	\$ 3,470	\$ 697,092	\$ 904,010
Total	2,356,632	\$ 6.39	\$ 15,058,878	2,539,546	\$ 1.03	\$ 2,615,733	2,539,546	\$ 3.47	\$ 8,812,225	\$ 11,427,958

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
February	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
March	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
April	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
May	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
June	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
July	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
August	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
September	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
October	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
November	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
December	-	\$ 5,4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3,5764	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	197,285	\$ 6.39	\$ 1,260,651	197,533	\$ 1.03	\$ 203,459	197,533	\$ 3.47	\$ 685,440	\$ 888,899
February	195,439	\$ 6.39	\$ 1,248,855	204,865	\$ 1.03	\$ 211,011	204,865	\$ 3.47	\$ 710,882	\$ 921,893
March	182,946	\$ 6.39	\$ 1,169,025	196,327	\$ 1.03	\$ 202,217	196,327	\$ 3.47	\$ 681,255	\$ 883,472
April	169,735	\$ 6.39	\$ 1,084,607	188,961	\$ 1.03	\$ 194,630	188,961	\$ 3.47	\$ 655,695	\$ 850,325
May	147,530	\$ 6.39	\$ 942,717	171,299	\$ 1.03	\$ 176,438	171,299	\$ 3.47	\$ 594,408	\$ 770,846
June	242,053	\$ 6.39	\$ 1,546,719	252,432	\$ 1.03	\$ 260,005	252,432	\$ 3.47	\$ 875,939	\$ 1,135,944
July	246,703	\$ 6.39	\$ 1,576,432	262,642	\$ 1.03	\$ 270,521	262,642	\$ 3.47	\$ 911,368	\$ 1,181,889
August	241,875	\$ 6.39	\$ 1,545,581	278,578	\$ 1.03	\$ 286,935	278,578	\$ 3.47	\$ 966,666	\$ 1,253,601
September	176,139	\$ 6.39	\$ 1,125,528	178,389	\$ 1.03	\$ 183,741	178,389	\$ 3.47	\$ 619,010	\$ 802,751
October	182,453	\$ 6.39	\$ 1,165,875	197,258	\$ 1.03	\$ 203,176	197,258	\$ 3.47	\$ 684,485	\$ 887,661
November	189,891	\$ 6.39	\$ 1,213,403	210,371	\$ 1.03	\$ 216,682	210,371	\$ 3.47	\$ 729,987	\$ 946,670
December	184,583	\$ 6.39	\$ 1,179,485	200,891	\$ 1.03	\$ 206,918	200,891	\$ 3.47	\$ 697,092	\$ 904,010
Total	2,356,632	\$ 6.39	\$ 15,058,878	2,539,546	\$ 1.03	\$ 2,615,733	2,539,546	\$ 3.47	\$ 8,812,225	\$ 11,427,958

Low Voltage Switchgear Credit (If applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 11,427,958

Incentive Rate-setting Mechanism Rate Generator

for 2027 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	0.0129	568,115,582	0	7,328,691	48.0%	7,222,460	0.0127
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121	139,987,164	0	1,693,845	11.1%	1,669,292	0.0119
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	4.3888		408,811	1,794,190	11.7%	1,768,183	4.3252
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254		493,769	2,777,648	18.2%	2,737,385	5.5439
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.7461		0	0	0.0%	0	0.7353
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered EV Charging *	\$/kW	0.9563		0	0	0.0%	0	0.9425
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6254		178,719	1,005,365	6.6%	990,792	5.5439
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.9563		0	0	0.0%	0	0.9425
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.9940		100,510	602,458	3.9%	593,725	5.9071
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0121	3,020,471	0	36,548	0.2%	36,018	0.0119
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0272		79	239	0.0%	236	2.9833
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9758		13,908	41,388	0.3%	40,788	2.9327

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	0.0101	568,115,582	0	5,737,967	48.9%	5,583,902	0.0098
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093	139,987,164	0	1,301,881	11.1%	1,266,925	0.0091
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2959		408,811	1,347,400	11.5%	1,311,222	3.2074
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868		493,769	2,067,312	17.6%	2,011,804	4.0744
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.5603		0	0	0.0%	0	0.5453
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered EV Charging *	\$/kW	0.7117		0	0	0.0%	0	0.6926
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.1868		178,719	748,260	6.4%	728,169	4.0744
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.7117		0	0	0.0%	0	0.6926
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.5682		100,510	459,151	3.9%	446,822	4.4455
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0093	3,020,471	0	28,090	0.2%	27,336	0.0091
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8691		79	306	0.0%	297	3.7652
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.8035		13,908	52,900	0.5%	51,479	3.7014

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	0.0127	568,115,582	0	7,222,460	48.0%	7,222,460	0.0127
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119	139,987,164	0	1,669,292	11.1%	1,669,292	0.0119
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.3252		408,811	1,768,183	11.7%	1,768,183	4.3252
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.5439		493,769	2,737,385	18.2%	2,737,385	5.5439
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.7353		0	0	0.0%	0	0.7353
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered EV Charging *	\$/kW	0.9425		0	0	0.0%	0	0.9425
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.5439		178,719	990,792	6.6%	990,792	5.5439
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.1602		0	0	0.0%	0	0.9425
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.9071		100,510	593,725	3.9%	593,725	5.9071
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119	3,020,471	0	36,018	0.2%	36,018	0.0119
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9833		79	236	0.0%	236	2.9833
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9327		13,908	40,788	0.3%	40,788	2.9327

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	0.0098	568,115,582	0	5,583,902	48.9%	5,583,902	0.0098
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091	139,987,164	0	1,266,925	11.1%	1,266,925	0.0091
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2074		408,811	1,311,222	11.5%	1,311,222	3.2074
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.0744		493,769	2,011,804	17.6%	2,011,804	4.0744
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.5453		0	0	0.0%	0	0.5453
General Service 50 To 999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered EV Charging *	\$/kW	0.6926		0	0	0.0%	0	0.6926
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.0744		178,719	728,169	6.4%	728,169	4.0744
General Service 1,000 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.1177		0	0	0.0%	0	0.6926
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.4455		100,510	446,822	3.9%	446,822	4.4455
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091	3,020,471	0	27,336	0.2%	27,336	0.0091
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7652		79	297	0.0%	297	3.7652
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7014		13,908	51,479	0.5%	51,479	3.7014



Incentive Rate-setting Mechanism Rate Generator for 2027 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 2027 value.

Price Escalator	3.00%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	2.85%
Associated Stretch Factor Value	0.15%		

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	32.39				2.85%	33.31	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	22.58		0.0229		2.85%	23.22	0.0236
GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	69.46		6.5045		2.85%	71.44	6.6899
GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	1419.85		3.589		2.85%	1,460.32	3.6913
LARGE USE SERVICE CLASSIFICATION	10803.95		3.0311		2.85%	11,111.86	3.1175
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	4.81		0.0198		2.85%	4.95	0.0204
SENTINEL LIGHTING SERVICE CLASSIFICATION	6.82		13.0341		2.85%	7.01	13.4056
STREET LIGHTING SERVICE CLASSIFICATION	1.82		27.7555		2.85%	1.87	28.5465
microFIT SERVICE CLASSIFICATION	5					5	

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.

Incentive Rate-setting Mechanism Rate Generator for 2027 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, 2026	January 1, 2027
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006	0.0006
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	0.0980	64%
Mid-Peak	\$/kWh	0.1570	18%
On-Peak	\$/kWh	0.2030	18%

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	23.50%
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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):

	\$	44.47
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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	\$	40.59	3.00%	41.81

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	\$	125.72	3.00%	129.49
Monthly fixed charge, per retailer	\$	50.29	3.00%	51.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.24	3.00%	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74	3.00%	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)	3.00%	(0.76)
Service Transaction Requests (STR)				
Request fee, per request, applied to the requesting party	\$	0.63	3.00%	0.65
Processing fee, per request, applied to the requesting party	\$	1.24	3.00%	1.28
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)	\$	5.03	3.00%	5.18
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	3.00%	2.59

* OEB approved inflation rate effective in 2027

** applicable only to LDCs in which the province-wide pole attachment charge applies

*** subject to change pending OEB order on miscellaneous service charges

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

In the Green Cells below, enter all proposed rate riders/rates.
In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".
In column B, choose the associated unit from the drop-down menu.
In column C, enter the rate. All rate riders with a "S" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
In column D, enter the expiry date (e.g. April 30, 2027) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
In column E, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

LARGE USE SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

microFIT SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi-detached, townhouse (freehold or condominium) dwelling units, duplexes or triplexes. Basic connection is defined as less than 200 amp 120/240 volt overhead 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	\$	33.31
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kWh	0.0005
Applicable only for Class B Customers		
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027	\$/kWh	(0.0070)
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0127
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0098

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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the 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	\$	23.22
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0236
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0070)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0029)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091

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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. Note that for statistical purposes the following sub-classifications apply:

- General Service 50 to 200 kW
- General Service over 200 kW

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	71.44
Distribution Volumetric Rate	\$/kW	6.6899
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.3509)
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - NON-WMP - effective until June 30, 2027	\$/kW	(0.2498)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kW	0.1863
Applicable only for Class B Customers		

Oshawa PUC Networks Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1765
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0070)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.8551)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2488)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1178
Retail Transmission Rate - Network Service Rate	\$/kW	4.3252
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2074
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.5439
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.0744
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.7353
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.5453
Retail Transmission Rate - Network Service Rate - Interval Metered EV Charging *	\$/kW	0.9425
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered EV Charging *	\$/kW	0.6926

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

* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,460.32
Distribution Volumetric Rate	\$/kW	3.6913
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6349)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.2480
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.2237
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0070)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.2428)

Oshawa PUC Networks Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1243
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.5439
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.0744
Retail Transmission Rate - Network Service Rate - EV Charging *	\$/kW	0.9425
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging *	\$/kW	0.6926

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

* In accordance with the OEB's March 31, 2025 report, Electric Vehicle Charging Rate Overview - Final Report, Oshawa PUC Networks Inc. will 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.

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

LARGE USE SERVICE CLASSIFICATION

This classification applies to an 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, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11,111.86
Distribution Volumetric Rate	\$/kW	3.1175
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.1153)
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.6838)
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1339
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.9071
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	4.4455

MONTHLY RATES AND CHARGES - Regulatory Component

Oshawa PUC Networks Inc.
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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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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)	\$	4.95
Distribution Volumetric Rate	\$/kWh	0.0204
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kWh	(0.0015)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kWh	0.0005
Applicable only for Class B Customers	\$/kWh	(0.0028)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kWh	0.0005
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091

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

Oshawa PUC Networks Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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)	\$	7.01
Distribution Volumetric Rate	\$/kW	13.4056
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5007)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1646
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.0406)
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1487
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.0977
Retail Transmission Rate - Network Service Rate	\$/kW	2.9833
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7652

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

Oshawa PUC Networks Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.87
Distribution Volumetric Rate	\$/kW	28.5465
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (2026) - effective until June 30, 2027	\$/kW	(0.5435)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027	\$/kW	0.1754
Applicable only for Class B Customers		
Rate Rider for Disposition of Capacity Based Recovery (CBR) Account Applicable only for Class B Customers (2026) - effective until June 30, 2027	\$/kW	0.1602
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027	\$/kWh	(0.0070)
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.0349)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (2026) - effective until June 30, 2027	\$/kWh	0.0048
Rate Rider for Group 2 Deferral/Variance Account Balances (2026) - effective until June 30, 2027	\$/kW	0.1053
Retail Transmission Rate - Network Service Rate	\$/kW	2.9327
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7014

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

Oshawa PUC Networks Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference letter	\$	15.00

Oshawa PUC Networks Inc.
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Credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	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
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Specific charge for access to the power poles - \$/pole/year		
(with the exception of wireless attachments)	\$	41.81

Oshawa PUC Networks Inc.
TARIFF OF RATES AND CHARGES
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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.

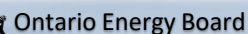
Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.49
Monthly fixed charge, per retailer	\$	51.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.28
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)	\$	5.18
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)	\$	2.59

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	1.0411
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0151
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.037
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1197/kWh (IESO's Monthly Market Report for May 2026) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0411		
Proposed/Approved Loss Factor	1.0411		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.39	1	\$ 32.39	\$ 33.31	1	\$ 33.31	\$ 0.92	2.84%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 2.59	1	\$ 2.59	\$ -	1	\$ -	\$ (2.59)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 34.98			\$ 33.31	\$ (1.67)	-4.77%
Line Losses on Cost of Power	\$ 0.1275	31	\$ 3.93	\$ 0.1275	31	\$ 3.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0045	750	\$ (3.38)	\$ (2.18)	181.25%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0010	750	\$ 0.75	\$ 0.38	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	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Additional Volumetric Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0016	750	\$ (1.20)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 37.54			\$ 34.07	\$ (3.47)	-9.24%
RTSR - Network	\$ 0.0129	781	\$ 10.07	\$ 0.0127	781	\$ 9.92	\$ (0.16)	-1.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0101	781	\$ 7.89	\$ 0.0098	781	\$ 7.65	\$ (0.23)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.49			\$ 51.63	\$ (3.86)	-6.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	781	\$ 3.67	\$ 0.0047	781	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	781	\$ 0.47	\$ 0.0006	781	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 155.52			\$ 151.66	\$ (3.86)	-2.48%
HST	13%		\$ 20.22	13%		\$ 19.72	\$ (0.50)	-2.48%
Ontario Electricity Rebate	23.5%		\$ (36.55)	23.5%		\$ (35.64)	\$ 0.91	-
Total Bill on TOU			\$ 139.19			\$ 135.74	\$ (3.46)	-2.48%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.58	1	\$ 22.58	\$ 23.22	1	\$ 23.22	\$ 0.64	2.83%
Distribution Volumetric Rate	\$ 0.0229	2000	\$ 45.80	\$ 0.0236	2000	\$ 47.20	\$ 1.40	3.06%
Fixed Rate Riders	\$ 1.89	1	\$ 1.89	\$ -	1	\$ -	\$ (1.89)	-100.00%
Volumetric Rate Riders	\$ 0.0018	2000	\$ 3.60	\$ -	2000	\$ -	\$ (3.60)	-100.00%
Sub-Total A (excluding pass through)			\$ 73.87			\$ 70.42	\$ (3.45)	-4.67%
Line Losses on Cost of Power	\$ 0.1275	82	\$ 10.48	\$ 0.1275	82	\$ 10.48	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0042	2,000	\$ (8.40)	\$ (5.80)	223.08%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0010	2,000	\$ 2.00	\$ 1.00	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	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0013	2,000	\$ (2.60)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 80.57			\$ 72.32	\$ (8.25)	-10.24%
RTSR - Network	\$ 0.0121	2,082	\$ 25.19	\$ 0.0119	2,082	\$ 24.78	\$ (0.42)	-1.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0093	2,082	\$ 19.36	\$ 0.0091	2,082	\$ 18.95	\$ (0.42)	-2.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 125.13			\$ 116.05	\$ (9.08)	-7.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,082	\$ 9.79	\$ 0.0047	2,082	\$ 9.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,082	\$ 1.25	\$ 0.0006	2,082	\$ 1.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 391.46			\$ 382.37	\$ (9.08)	-2.32%
HST	13%		\$ 50.89	13%		\$ 49.71	\$ (1.18)	-2.32%
Ontario Electricity Rebate	23.5%		\$ (91.99)	23.5%		\$ (89.86)	\$ 2.13	-
Total Bill on TOU			\$ 350.35			\$ 342.22	\$ (8.13)	-2.32%

Customer Class:	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	54,896	kWh	
Demand	143	kW	
Current Loss Factor	1.0411		
Proposed/Approved Loss Factor	1.0411		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 69.46	1	\$ 69.46	\$ 71.44	1	\$ 71.44	\$ 1.98	2.85%
Distribution Volumetric Rate	\$ 6.5045	142.68444	\$ 928.09	\$ 6.6899	142.6844391	\$ 954.54	\$ 26.45	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.5651	142.68444	\$ 80.63	\$ -	142.6844391	\$ -	\$ (80.63)	-100.00%
Sub-Total A (excluding pass through)			\$ 1,078.18			\$ 1,025.98	\$ (52.20)	-4.84%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.4829	143	\$ (68.90)	\$ 1.5868	143	\$ (226.41)	\$ (157.51)	228.60%
CBR Class B Rate Riders	\$ 0.1765	143	\$ 25.18	\$ 0.3628	143	\$ 51.77	\$ 26.58	105.55%
GA Rate Riders	\$ 0.0048	54,896	\$ 263.50	\$ 0.0022	54,896	\$ (120.77)	\$ (384.27)	-145.83%
Low Voltage Service Charge	\$ -	143	\$ -	\$ -	143	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.4829	143	\$ (68.90)	\$ 0.4829	143	\$ (68.90)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,229.06			\$ 661.67	\$ (567.40)	-46.16%
RTSR - Network	\$ 4.3888	143	\$ 626.21	\$ 4.3252	143	\$ 617.14	\$ (9.07)	-1.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.2959	143	\$ 470.27	\$ 3.2074	143	\$ 457.65	\$ (12.63)	-2.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,325.55			\$ 1,736.45	\$ (589.10)	-25.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	57,152	\$ 268.61	\$ 0.0047	57,152	\$ 268.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	57,152	\$ 34.29	\$ 0.0006	57,152	\$ 34.29	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	57,152	\$ 6,841.11	\$ 0.1197	57,152	\$ 6,841.11	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 9,469.81			\$ 8,880.72	\$ (589.10)	-6.22%
HST	13%		\$ 1,231.08	13%		\$ 1,154.49	\$ (76.58)	-6.22%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 10,700.89			\$ 10,035.21	\$ (665.68)	-6.22%

Customer Class:	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	496,516	kWh
Demand	1,146	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1,419.85	1	\$ 1,419.85	\$ 1,460.32	1	\$ 1,460.32	\$ 40.47	2.85%
Distribution Volumetric Rate	\$ 3.5890	1145.6333	\$ 4,111.68	\$ 3.6913	1145.633283	\$ 4,228.88	\$ 117.20	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.4518	1145.6333	\$ 517.60	\$ -	1145.633283	\$ -	\$ (517.60)	-100.00%
Sub-Total A (excluding pass through)			\$ 6,049.12			\$ 5,689.20	\$ (359.93)	-5.95%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.5106	1,146	\$ (584.96)	\$ 1.7534	1,146	\$ (2,008.75)	\$ (1,423.79)	243.40%
CBR Class B Rate Riders	\$ 0.2237	1,146	\$ 256.28	\$ 0.4717	1,146	\$ 540.40	\$ 284.12	110.86%
GA Rate Riders	\$ 0.0048	496,516	\$ 2,383.28	\$ 0.0022	496,516	\$ (1,092.34)	\$ (3,475.61)	-145.83%
Low Voltage Service Charge	\$ -	1,146	\$ -	\$ -	1,146	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.5106	1,146	\$ (584.96)	\$ 0.5106	1,146	\$ (584.96)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 7,518.76			\$ 2,543.54	\$ (4,975.22)	-66.17%
RTSR - Network	\$ -	1,146	\$ -	\$ -	1,146	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	1,146	\$ -	\$ -	1,146	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 7,518.76			\$ 2,543.54	\$ (4,975.22)	-66.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	516,923	\$ 2,429.54	\$ 0.0047	516,923	\$ 2,429.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	516,923	\$ 310.15	\$ 0.0006	516,923	\$ 310.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	516,923	\$ 61,875.70	\$ 0.1197	516,923	\$ 61,875.70	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 72,134.41			\$ 67,159.19	\$ (4,975.22)	-6.90%
HST	13%		\$ 9,377.47	13%		\$ 8,730.69	\$ (646.78)	-6.90%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 81,511.88			\$ 75,889.88	\$ (5,622.00)	-6.90%

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	3,295,326	kWh
Demand	8,376	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 10,803.95	1	\$ 10,803.95	\$ 11,111.86	1	\$ 11,111.86	\$ 307.91	2.85%
Distribution Volumetric Rate	\$ 3.0311	8375.85	\$ 25,388.04	\$ 3.1175	8375.85	\$ 26,111.71	\$ 723.67	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.3223	8375.85	\$ 2,699.54	\$ -	8375.85	\$ -	\$ (2,699.54)	-100.00%
Sub-Total A (excluding pass through)			\$ 38,891.53			\$ 37,223.57	\$ (1,667.95)	-4.29%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.5499	8,376	\$ (4,605.88)	\$ 1.6652	8,376	\$ (13,947.47)	\$ (9,341.59)	202.82%
CBR Class B Rate Riders	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
GA Rate Riders	\$ -	3,295,326	\$ -	\$ -	3,295,326	\$ -	\$ -	
Low Voltage Service Charge	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.5499	8,376	\$ (4,605.88)	\$ 0.5499	8,376	\$ (4,605.88)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29,679.77			\$ 18,670.23	\$ (11,009.54)	-37.09%
RTSR - Network	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 29,679.77			\$ 18,670.23	\$ (11,009.54)	-37.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	3,430,764	\$ 16,124.59	\$ 0.0047	3,430,764	\$ 16,124.59	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	3,430,764	\$ 2,058.46	\$ 0.0006	3,430,764	\$ 2,058.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	3,430,764	\$ 410,662.47	\$ 0.1197	3,430,764	\$ 410,662.47	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 458,525.54			\$ 447,516.00	\$ (11,009.54)	-2.40%
HST	13%		\$ 59,608.32	13%		\$ 58,177.08	\$ (1,431.24)	-2.40%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 518,133.86			\$ 505,693.08	\$ (12,440.78)	-2.40%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	909	kWh
Demand	-	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.81	1	\$ 4.81	\$ 4.95	1	\$ 4.95	\$ 0.14	2.91%
Distribution Volumetric Rate	\$ 0.0198	908.90664	\$ 18.00	\$ 0.0204	908.9066416	\$ 18.54	\$ 0.55	3.03%
Fixed Rate Riders	\$ (1.25)	1	\$ (1.25)	\$ -	1	\$ -	\$ 1.25	-100.00%
Volumetric Rate Riders	\$ 0.0051	908.90664	\$ (4.64)	\$ -	908.9066416	\$ -	\$ 4.64	-100.00%
Sub-Total A (excluding pass through)			\$ 16.92			\$ 23.49	\$ 6.57	38.83%
Line Losses on Cost of Power	\$ 0.1275	37	\$ 4.76	\$ 0.1275	37	\$ 4.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	909	\$ (1.09)	\$ 0.0040	909	\$ (3.64)	\$ (2.54)	233.33%
CBR Class B Rate Riders	\$ 0.0005	909	\$ 0.45	\$ 0.0010	909	\$ 0.91	\$ 0.45	100.00%
GA Rate Riders	\$ -	909	\$ -	\$ -	909	\$ -	\$ -	
Low Voltage Service Charge	\$ -	909	\$ -	\$ -	909	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.0012	909	\$ (1.09)	\$ 0.0012	909	\$ (1.09)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 19.96			\$ 24.44	\$ 4.48	22.45%
RTSR - Network	\$ 0.0121	946	\$ 11.45	\$ 0.0119	946	\$ 11.26	\$ (0.19)	-1.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0093	946	\$ 8.80	\$ 0.0091	946	\$ 8.61	\$ (0.19)	-2.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 40.21			\$ 44.31	\$ 4.10	10.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	946	\$ 4.45	\$ 0.0047	946	\$ 4.45	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	946	\$ 0.57	\$ 0.0006	946	\$ 0.57	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	582	\$ 57.01	\$ 0.0980	582	\$ 57.01	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	164	\$ 25.69	\$ 0.1570	164	\$ 25.69	\$ -	0.00%
TOU - On Peak	\$ 0.2030	164	\$ 33.21	\$ 0.2030	164	\$ 33.21	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 161.38			\$ 165.48	\$ 4.10	2.54%
HST	13%		\$ 20.98	13%		\$ 21.51	\$ 0.53	2.54%
Ontario Electricity Rebate	23.5%		\$ (37.92)	23.5%		\$ (38.89)	\$ (0.96)	
Total Bill on TOU			\$ 144.43			\$ 148.10	\$ 3.67	2.54%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	131 kWh
Demand	0 kW
Current Loss Factor	1.0411
Proposed/Approved Loss Factor	1.0411

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.82	1	\$ 6.82	\$ 7.01	1	\$ 7.01	\$ 0.19	2.79%
Distribution Volumetric Rate	\$ 13.0341	0.3872549	\$ 5.05	\$ 13.4056	0.387254902	\$ 5.19	\$ 0.14	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 3.2979	0.3872549	\$ 1.28	\$ -	0.387254902	\$ -	\$ (1.28)	-100.00%
Sub-Total A (excluding pass through)			\$ 13.14			\$ 12.20	\$ (0.94)	-7.18%
Line Losses on Cost of Power	\$ 0.1197	5	\$ 0.64	\$ 0.1197	5	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.4030	0	\$ (0.16)	\$ 1.4436	0	\$ (0.56)	\$ (0.40)	258.21%
CBR Class B Rate Riders	\$ 0.1487	0	\$ 0.06	\$ 0.3133	0	\$ 0.12	\$ 0.06	110.69%
GA Rate Riders	\$ -	131	\$ -	\$ -	131	\$ -	\$ -	
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.4030	0	\$ (0.16)	\$ 0.4030	0	\$ (0.16)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13.53			\$ 12.25	\$ (1.28)	-9.48%
RTSR - Network	\$ 3.0272	0	\$ 1.17	\$ 2.9833	0	\$ 1.16	\$ (0.02)	-1.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.8691	0	\$ 1.50	\$ 3.7652	0	\$ 1.46	\$ (0.04)	-2.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 16.21			\$ 14.87	\$ (1.34)	-8.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	136	\$ 0.64	\$ 0.0047	136	\$ 0.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	136	\$ 0.08	\$ 0.0006	136	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	131	\$ 15.68	\$ 0.1197	131	\$ 15.68	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 32.85			\$ 31.52	\$ (1.34)	-4.08%
HST	13%		\$ 4.27	13%		\$ 4.10	\$ (0.17)	-4.08%
Ontario Electricity Rebate	23.5%		\$ (7.72)	23.5%		\$ (7.41)		
Total Bill on Average IESO Wholesale Market Price			\$ 37.13			\$ 35.61	\$ (1.51)	-4.08%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	29 kWh
Demand	0 kW
Current Loss Factor	1.0411
Proposed/Approved Loss Factor	1.0411

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.82	1	\$ 1.82	\$ 1.87	1	\$ 1.87	\$ 0.05	2.75%
Distribution Volumetric Rate	\$ 27.7555	0.0795642	\$ 2.21	\$ 28.5465	0.079564169	\$ 2.27	\$ 0.06	2.85%
Fixed Rate Riders	\$ 0.15	1	\$ 0.15	\$ -	1	\$ -	\$ (0.15)	-100.00%
Volumetric Rate Riders	\$ 2.1939	0.0795642	\$ 0.17	\$ -	0.079564169	\$ -	\$ (0.17)	-100.00%
Sub-Total A (excluding pass through)			\$ 4.35			\$ 4.14	\$ (0.21)	-4.86%
Line Losses on Cost of Power	\$ 0.1197	1	\$ 0.14	\$ 0.1197	1	\$ 0.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.4382	0	\$ (0.03)	\$ 1.4731	0	\$ (0.12)	\$ (0.08)	236.17%
CBR Class B Rate Riders	\$ 0.1602	0	\$ 0.01	\$ 0.3356	0	\$ 0.03	\$ 0.01	109.49%
GA Rate Riders	\$ 0.0048	29	\$ 0.14	\$ 0.0022	29	\$ (0.06)	\$ (0.20)	-145.83%
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.4382	0	\$ (0.03)	\$ 0.4382	0	\$ (0.03)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 4.57			\$ 4.09	\$ (0.48)	-10.50%
RTSR - Network	\$ 2.9758	0	\$ 0.24	\$ 2.9327	0	\$ 0.23	\$ (0.00)	-1.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.8035	0	\$ 0.30	\$ 3.7014	0	\$ 0.29	\$ (0.01)	-2.68%
Sub-Total C - Delivery (including Sub-Total B)			\$ 5.11			\$ 4.62	\$ (0.49)	-9.62%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	30	\$ 0.14	\$ 0.0047	30	\$ 0.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	30	\$ 0.02	\$ 0.0006	30	\$ 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	\$ 0.1197	29	\$ 3.43	\$ 0.1197	29	\$ 3.43	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 8.95			\$ 8.45	\$ (0.49)	-5.50%
HST	13%		\$ 1.16	13%		\$ 1.10	\$ (0.06)	-5.50%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 10.11			\$ 9.55	\$ (0.56)	-5.50%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0411
Proposed/Approved Loss Factor	1.0411

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.39	1	\$ 32.39	\$ 33.31	1	\$ 33.31	\$ 0.92	2.84%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ 2.59	1	\$ 2.59	\$ -	1	\$ -	\$ (2.59)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 34.98			\$ 33.31	\$ (1.67)	-4.77%
Line Losses on Cost of Power	\$ 0.1197	31	\$ 3.69	\$ 0.1197	31	\$ 3.69	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0045	750	\$ (3.38)	\$ (2.18)	181.25%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0010	750	\$ 0.75	\$ 0.38	100.00%
GA Rate Riders	\$ 0.0048	750	\$ 3.60	\$ 0.0022	750	\$ (1.65)	\$ (5.25)	-145.83%
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	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Additional Volumetric Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0016	750	\$ (1.20)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.89			\$ 32.17	\$ (8.72)	-21.32%
RTSR - Network	\$ 0.0129	781	\$ 10.07	\$ 0.0127	781	\$ 9.92	\$ (0.16)	-1.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0101	781	\$ 7.89	\$ 0.0098	781	\$ 7.65	\$ (0.23)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.85			\$ 49.74	\$ (9.11)	-15.48%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	781	\$ 3.67	\$ 0.0047	781	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	781	\$ 0.47	\$ 0.0006	781	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 152.77			\$ 143.66	\$ (9.11)	-5.96%
HST	13%		\$ 19.86	13%		\$ 18.68	\$ (1.18)	-5.96%
Ontario Electricity Rebate	23.5%		\$ (35.90)	23.5%		\$ (33.76)		
Total Bill on Non-RPP Avg. Price			\$ 172.63			\$ 162.33	\$ (10.29)	-5.96%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.58	1	\$ 22.58	\$ 23.22	1	\$ 23.22	\$ 0.64	2.83%
Distribution Volumetric Rate	\$ 0.0229	2000	\$ 45.80	\$ 0.0236	2000	\$ 47.20	\$ 1.40	3.06%
Fixed Rate Riders	\$ 1.89	1	\$ 1.89	\$ -	1	\$ -	\$ (1.89)	-100.00%
Volumetric Rate Riders	\$ 0.0018	2000	\$ 3.60	\$ -	2000	\$ -	\$ (3.60)	-100.00%
Sub-Total A (excluding pass through)			\$ 73.87			\$ 70.42	\$ (3.45)	-4.67%
Line Losses on Cost of Power	\$ 0.1197	82	\$ 9.84	\$ 0.1197	82	\$ 9.84	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0042	2,000	\$ (8.40)	\$ (5.80)	223.08%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0010	2,000	\$ 2.00	\$ 1.00	100.00%
GA Rate Riders	\$ 0.0048	2,000	\$ 9.60	\$ 0.0022	2,000	\$ (4.40)	\$ (14.00)	-145.83%
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	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0013	2,000	\$ (2.60)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 89.53			\$ 67.28	\$ (22.25)	-24.85%
RTSR - Network	\$ 0.0121	2,082	\$ 25.19	\$ 0.0119	2,082	\$ 24.78	\$ (0.42)	-1.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0093	2,082	\$ 19.36	\$ 0.0091	2,082	\$ 18.95	\$ (0.42)	-2.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 134.09			\$ 111.01	\$ (23.08)	-17.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,082	\$ 9.79	\$ 0.0047	2,082	\$ 9.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,082	\$ 1.25	\$ 0.0006	2,082	\$ 1.25	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,000	\$ 239.40	\$ 0.1197	2,000	\$ 239.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 384.52			\$ 361.44	\$ (23.08)	-6.00%
HST 13%			\$ 49.99	13%		\$ 46.99	\$ (3.00)	-6.00%
Ontario Electricity Rebate 23.5%			\$ (90.36)	23.5%		\$ (84.94)		
Total Bill on Non-RPP Avg. Price			\$ 434.51			\$ 408.43	\$ (26.08)	-6.00%

Attachment E

Commodity Accounts Analysis Workform

Commodity Accounts Analysis Workform for 2027 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells
Drop down cells

Utility Name Oshawa PUC Networks Inc.

Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.
a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.

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

(e.g. If the 2024 balances that were reviewed in the 2026 rate application were to be selected, select 2024)

Year Selected

2024

Instructions:

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

For example:

- Scenario a -If 2024 balances were last approved on a final basis - Select 2024 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2024 balances were last approved on an interim basis and there are no changes to 2025 balances - Select 2025 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2024 balances were last approved on an interim basis, there are changes to 2024 balances, and 2023 balances were last approved for disposition - Select 2023 and GA Analysis Workforms for 2024 and 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

- 2) Complete the GA Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2025	\$ (1,757,652)	\$ (1,649,791)	\$ (228,476)	\$ (1,878,267)	\$ (120,615)	\$ 12,171,819	-1.0%

Account 1588 Reconciliation Summary

2025	-0.8%
Cumulative Balance	0.0%

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While this model has been provided in Excel format and is required to be filed with your application, the onus remains on the applicant to ensure the accuracy of the data and the results.



Ontario Energy Board

Commodity Accounts Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year	2025			
Total Metered excluding WMP	C = A+B	1,147,629,591	kWh	100%
RPP	A	775,381,522	kWh	67.6%
Non RPP	B = D+E	372,248,069	kWh	32.4%
Non-RPP Class A	D	110,449,012	kWh	9.6%
Non-RPP Class B*	E	261,799,057	kWh	22.8%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2025								
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	23,885,229			23,885,229	0.08390	\$ 2,003,971	0.04110	\$ 981,683	\$ (1,022,288)
February	21,339,153			21,339,153	0.08900	\$ 1,899,185	0.00300	\$ 64,017	\$ (1,835,167)
March	22,006,883			22,006,883	0.04110	\$ 904,483	0.06950	\$ 1,529,478	\$ 624,995
April	21,434,111			21,434,111	0.00300	\$ 64,302	0.06920	\$ 1,483,240	\$ 1,418,938
May	21,742,279			21,742,279	0.04010	\$ 871,865	0.13490	\$ 2,933,033	\$ 2,061,168
June	22,996,151			22,996,151	0.08900	\$ 2,046,657	0.05970	\$ 1,372,870	\$ (673,787)
July	25,326,683			25,326,683	0.11590	\$ 2,935,363	0.01440	\$ 364,704	\$ (2,570,658)
August	23,690,823			23,690,823	0.00300	\$ 71,072	0.03010	\$ 713,094	\$ 642,021
September	22,172,466			22,172,466	0.00300	\$ 66,517	0.06190	\$ 1,372,476	\$ 1,305,958
October	21,160,263			21,160,263	0.07480	\$ 1,582,788	0.04890	\$ 1,034,737	\$ (548,051)
November	21,434,390			21,434,390	0.03960	\$ 848,802	0.01820	\$ 390,106	\$ (458,696)
December	23,317,497			23,317,497	0.02230	\$ 519,980	-0.00290	\$ (67,621)	\$ (587,601)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	270,505,928	-	-	270,505,928		\$ 13,814,986		\$ 12,171,819	\$ (1,643,167)

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
267,939,830	270,505,928	-	2,566,098	0.04461 \$ (114,485)

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	\$ (1,757,652)
-----------------------------------	-----------------------

Calculated Loss Factor	1.0333
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0432
Difference	-0.0099

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.

Report developed providing actual consumption by month (unbilled incorporated into Column F)

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

N/A

Note 5 Reconciling Items

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (1,649,791)		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (281,667)		Yes	
2a	Remove prior year end unbilled to actual revenue differences	\$ (4,348)		Yes	
2b	Add current year end unbilled to actual revenue differences	\$ 57,540		Yes	
3a	Significant prior period billing adjustments recorded in current year.				
3b	Significant current period billing adjustments recorded in other year(s).				
4	CT 148 prior period adjustments recorded in the current year.				
5a	IESO Settlement Adjustments - within 24 months of IESO invoice				
5b	IESO Settlement Adjustments - outside of 24 months of IESO invoice				
6					
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (1,878,267)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (1,757,652)
	Unresolved Difference	\$ (120,615)
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-1.0%</u>

Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Total Activity in Calendar Year	Account 4755 - Power	Account 1588 as % of Account 4755
	Transactions ¹	Principal Adjustments ²	Reconciling Items ³			
2025	-	129,252	-	642,657	100,792,573	-0.6%
Cumulative	-	129,762	-	642,657	768,419	0.6%

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) 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.
- 3) 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. If applicable, reconciling items and principal adjustments should be identified in Note 7a and 7b below.

Note 7a **Principal Adjustments Breakdown**

	Item	Amount	Explanation
	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	\$ 281,667	reallocation from TU submitted in 2026
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	\$ (1,422,802)	TU submitted in 2026
2b	Remove prior year end unbilled to actual revenue differences	\$ 3,875	prior year reversal
3a	Add current year end unbilled to actual revenue differences	\$ 494,603	
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 understated/overstated line loss factor)		
5			
6			
7			
8	Total Principal Adjustments	\$ (642,657)	

Note 7b **Reconciling Items**

	Item	Amount	Explanation
	Prior period billing adjustments recorded in current year		
1a	Current period billing adjustments recorded in other year(s)		
1b	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
2a	Other reconciling items		
2b	Total Reconciling Items	\$0	

Commodity Accounts Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1) CT 148 true-up of GA Charges based on actual Non-RPP volumes			
2) Unbilled to actual revenue differences	4,348	Yes	
3)			
4)			
5)			
6)			
7)			
8)			
Total	4,348		
Total principal adjustments included in last approved balance	4,348		
Differences			

Note 9 **Principal adjustment reconciliation in current application:**

Notes

1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)

2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule

3) The "Variance RRR vs. 2025 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.

4) Principal adjustments to the provision of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
1			
2	Unbilled to actual revenue differences	(4,348)	
3			
4			
5			
6			
7			
8			
Total Reversal Principal Adjustments		(4,348)	
<i>Current year principal adjustments</i>			
1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	(281,667)	
2	Unbilled to actual revenue differences	57,540	
3			
4			
5			
6			
7			
8			
Total Current Year Principal Adjustments		(224,128)	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(228,476)	

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

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

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

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

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

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1) CT 148 true-up of GA Charges based on actual RPP volumes			
2) CT 1142/142 true-up based on actuals	(3,875)	Yes	
3) Unbilled to actual revenue differences			
4)			
5)			
6)			
7)			
8)			
Total	(3,875)		
Total principal adjustments included in last approved balance	(3,875)		
Differences			

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
1			
2	Unbilled to actual revenue differences	3,875	
3			
4			
5			
6			
7			
8			
Total Reversal Principal Adjustments		3,875	
<i>Current year principal adjustments</i>			
1	CT 148 true-up of GA Charges based on actual RPP volumes	281,667	
2	CT 1142/142 true-up based on actuals	(1,422,808)	
3	Unbilled to actual revenue differences	484,893	
4			
5			
6			
7			
8			
Total Current Year Principal Adjustments		(846,532)	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(842,657)	

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

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

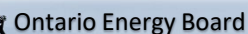
Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
2	Reversal of CT 1142/142 true-up based on actuals		
3	Reversal of Unbilled to actual revenue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

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

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

Attachment F

Bill Impacts



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1197/kWh (IESO's Monthly Market Report for May 2026) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.39	1	\$ 32.39	\$ 33.31	1	\$ 33.31	\$ 0.92	2.84%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 2.59	1	\$ 2.59	\$ -	1	\$ -	\$ (2.59)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 34.98			\$ 33.31	\$ (1.67)	-4.77%
Line Losses on Cost of Power	\$ 0.1275	31	\$ 3.93	\$ 0.1275	31	\$ 3.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0045	750	\$ (3.38)	\$ (2.18)	181.25%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0010	750	\$ 0.75	\$ 0.38	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	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Additional Volumetric Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0016	750	\$ (1.20)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 37.54			\$ 34.07	\$ (3.47)	-9.24%
RTSR - Network	\$ 0.0129	781	\$ 10.07	\$ 0.0127	781	\$ 9.92	\$ (0.16)	-1.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0101	781	\$ 7.89	\$ 0.0098	781	\$ 7.65	\$ (0.23)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.49			\$ 51.63	\$ (3.86)	-6.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	781	\$ 3.67	\$ 0.0047	781	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	781	\$ 0.47	\$ 0.0006	781	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 155.52			\$ 151.66	\$ (3.86)	-2.48%
HST	13%		\$ 20.22	13%		\$ 19.72	\$ (0.50)	-2.48%
Ontario Electricity Rebate	23.5%		\$ (36.55)	23.5%		\$ (35.64)	\$ 0.91	-
Total Bill on TOU			\$ 139.19			\$ 135.74	\$ (3.46)	-2.48%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.58	1	\$ 22.58	\$ 23.22	1	\$ 23.22	\$ 0.64	2.83%
Distribution Volumetric Rate	\$ 0.0229	2000	\$ 45.80	\$ 0.0236	2000	\$ 47.20	\$ 1.40	3.06%
Fixed Rate Riders	\$ 1.89	1	\$ 1.89	\$ -	1	\$ -	\$ (1.89)	-100.00%
Volumetric Rate Riders	\$ 0.0018	2000	\$ 3.60	\$ -	2000	\$ -	\$ (3.60)	-100.00%
Sub-Total A (excluding pass through)			\$ 73.87			\$ 70.42	\$ (3.45)	-4.67%
Line Losses on Cost of Power	\$ 0.1275	82	\$ 10.48	\$ 0.1275	82	\$ 10.48	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0042	2,000	\$ (8.40)	\$ (5.80)	223.08%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0010	2,000	\$ 2.00	\$ 1.00	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	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0013	2,000	\$ (2.60)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 80.57			\$ 72.32	\$ (8.25)	-10.24%
RTSR - Network	\$ 0.0121	2,082	\$ 25.19	\$ 0.0119	2,082	\$ 24.78	\$ (0.42)	-1.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0093	2,082	\$ 19.36	\$ 0.0091	2,082	\$ 18.95	\$ (0.42)	-2.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 125.13			\$ 116.05	\$ (9.08)	-7.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,082	\$ 9.79	\$ 0.0047	2,082	\$ 9.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,082	\$ 1.25	\$ 0.0006	2,082	\$ 1.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 391.46			\$ 382.37	\$ (9.08)	-2.32%
HST	13%		\$ 50.89	13%		\$ 49.71	\$ (1.18)	-2.32%
Ontario Electricity Rebate	23.5%		\$ (91.99)	23.5%		\$ (89.86)	\$ 2.13	
Total Bill on TOU			\$ 350.35			\$ 342.22	\$ (8.13)	-2.32%

Customer Class:	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	54,896	kWh	
Demand	143	kW	
Current Loss Factor	1.0411		
Proposed/Approved Loss Factor	1.0411		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 69.46	1	\$ 69.46	\$ 71.44	1	\$ 71.44	\$ 1.98	2.85%
Distribution Volumetric Rate	\$ 6.5045	142.68444	\$ 928.09	\$ 6.6899	142.6844391	\$ 954.54	\$ 26.45	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.5651	142.68444	\$ 80.63	\$ -	142.6844391	\$ -	\$ (80.63)	-100.00%
Sub-Total A (excluding pass through)			\$ 1,078.18			\$ 1,025.98	\$ (52.20)	-4.84%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.4829	143	\$ (68.90)	\$ 1.5868	143	\$ (226.41)	\$ (157.51)	228.60%
CBR Class B Rate Riders	\$ 0.1765	143	\$ 25.18	\$ 0.3628	143	\$ 51.77	\$ 26.58	105.55%
GA Rate Riders	\$ 0.0048	54,896	\$ 263.50	\$ 0.0022	54,896	\$ (120.77)	\$ (384.27)	-145.83%
Low Voltage Service Charge	\$ -	143	\$ -	\$ -	143	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.4829	143	\$ (68.90)	\$ 0.4829	143	\$ (68.90)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,229.06			\$ 661.67	\$ (567.40)	-46.16%
RTSR - Network	\$ 4.3888	143	\$ 626.21	\$ 4.3252	143	\$ 617.14	\$ (9.07)	-1.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.2959	143	\$ 470.27	\$ 3.2074	143	\$ 457.65	\$ (12.63)	-2.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,325.55			\$ 1,736.45	\$ (589.10)	-25.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	57,152	\$ 268.61	\$ 0.0047	57,152	\$ 268.61	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	57,152	\$ 34.29	\$ 0.0006	57,152	\$ 34.29	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	57,152	\$ 6,841.11	\$ 0.1197	57,152	\$ 6,841.11	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 9,469.81			\$ 8,880.72	\$ (589.10)	-6.22%
HST	13%		\$ 1,231.08	13%		\$ 1,154.49	\$ (76.58)	-6.22%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 10,700.89			\$ 10,035.21	\$ (665.68)	-6.22%

Customer Class:	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	496,516	kWh
Demand	1,146	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1,419.85	1	\$ 1,419.85	\$ 1,460.32	1	\$ 1,460.32	\$ 40.47	2.85%
Distribution Volumetric Rate	\$ 3.5890	1145.6333	\$ 4,111.68	\$ 3.6913	1145.633283	\$ 4,228.88	\$ 117.20	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.4518	1145.6333	\$ 517.60	\$ -	1145.633283	\$ -	\$ (517.60)	-100.00%
Sub-Total A (excluding pass through)			\$ 6,049.12			\$ 5,689.20	\$ (359.93)	-5.95%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.5106	1,146	\$ (584.96)	\$ 1.7534	1,146	\$ (2,008.75)	\$ (1,423.79)	243.40%
CBR Class B Rate Riders	\$ 0.2237	1,146	\$ 256.28	\$ 0.4717	1,146	\$ 540.40	\$ 284.12	110.86%
GA Rate Riders	\$ 0.0048	496,516	\$ 2,383.28	\$ 0.0022	496,516	\$ (1,092.34)	\$ (3,475.61)	-145.83%
Low Voltage Service Charge	\$ -	1,146	\$ -	\$ -	1,146	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.5106	1,146	\$ (584.96)	\$ 0.5106	1,146	\$ (584.96)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 7,518.76			\$ 2,543.54	\$ (4,975.22)	-66.17%
RTSR - Network	\$ -	1,146	\$ -	\$ -	1,146	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	1,146	\$ -	\$ -	1,146	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 7,518.76			\$ 2,543.54	\$ (4,975.22)	-66.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	516,923	\$ 2,429.54	\$ 0.0047	516,923	\$ 2,429.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	516,923	\$ 310.15	\$ 0.0006	516,923	\$ 310.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	516,923	\$ 61,875.70	\$ 0.1197	516,923	\$ 61,875.70	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 72,134.41			\$ 67,159.19	\$ (4,975.22)	-6.90%
HST	13%		\$ 9,377.47	13%		\$ 8,730.69	\$ (646.78)	-6.90%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 81,511.88			\$ 75,889.88	\$ (5,622.00)	-6.90%

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	3,295,326	kWh
Demand	8,376	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 10,803.95	1	\$ 10,803.95	\$ 11,111.86	1	\$ 11,111.86	\$ 307.91	2.85%
Distribution Volumetric Rate	\$ 3.0311	8375.85	\$ 25,388.04	\$ 3.1175	8375.85	\$ 26,111.71	\$ 723.67	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.3223	8375.85	\$ 2,699.54	\$ -	8375.85	\$ -	\$ (2,699.54)	-100.00%
Sub-Total A (excluding pass through)			\$ 38,891.53			\$ 37,223.57	\$ (1,667.95)	-4.29%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.5499	8,376	\$ (4,605.88)	\$ 1.6652	8,376	\$ (13,947.47)	\$ (9,341.59)	202.82%
CBR Class B Rate Riders	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
GA Rate Riders	\$ -	3,295,326	\$ -	\$ -	3,295,326	\$ -	\$ -	
Low Voltage Service Charge	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.5499	8,376	\$ (4,605.88)	\$ 0.5499	8,376	\$ (4,605.88)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29,679.77			\$ 18,670.23	\$ (11,009.54)	-37.09%
RTSR - Network	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	8,376	\$ -	\$ -	8,376	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 29,679.77			\$ 18,670.23	\$ (11,009.54)	-37.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	3,430,764	\$ 16,124.59	\$ 0.0047	3,430,764	\$ 16,124.59	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	3,430,764	\$ 2,058.46	\$ 0.0006	3,430,764	\$ 2,058.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	3,430,764	\$ 410,662.47	\$ 0.1197	3,430,764	\$ 410,662.47	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 458,525.54			\$ 447,516.00	\$ (11,009.54)	-2.40%
HST	13%		\$ 59,608.32	13%		\$ 58,177.08	\$ (1,431.24)	-2.40%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 518,133.86			\$ 505,693.08	\$ (12,440.78)	-2.40%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	909	kWh
Demand	-	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.81	1	\$ 4.81	\$ 4.95	1	\$ 4.95	\$ 0.14	2.91%
Distribution Volumetric Rate	\$ 0.0198	908.90664	\$ 18.00	\$ 0.0204	908.9066416	\$ 18.54	\$ 0.55	3.03%
Fixed Rate Riders	\$ (1.25)	1	\$ (1.25)	\$ -	1	\$ -	\$ 1.25	-100.00%
Volumetric Rate Riders	\$ 0.0051	908.90664	\$ (4.64)	\$ -	908.9066416	\$ -	\$ 4.64	-100.00%
Sub-Total A (excluding pass through)			\$ 16.92			\$ 23.49	\$ 6.57	38.83%
Line Losses on Cost of Power	\$ 0.1275	37	\$ 4.76	\$ 0.1275	37	\$ 4.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	909	\$ (1.09)	\$ 0.0040	909	\$ (3.64)	\$ (2.54)	233.33%
CBR Class B Rate Riders	\$ 0.0005	909	\$ 0.45	\$ 0.0010	909	\$ 0.91	\$ 0.45	100.00%
GA Rate Riders	\$ -	909	\$ -	\$ -	909	\$ -	\$ -	
Low Voltage Service Charge	\$ -	909	\$ -	\$ -	909	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.0012	909	\$ (1.09)	\$ 0.0012	909	\$ (1.09)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 19.96			\$ 24.44	\$ 4.48	22.45%
RTSR - Network	\$ 0.0121	946	\$ 11.45	\$ 0.0119	946	\$ 11.26	\$ (0.19)	-1.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0093	946	\$ 8.80	\$ 0.0091	946	\$ 8.61	\$ (0.19)	-2.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 40.21			\$ 44.31	\$ 4.10	10.20%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	946	\$ 4.45	\$ 0.0047	946	\$ 4.45	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	946	\$ 0.57	\$ 0.0006	946	\$ 0.57	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	582	\$ 57.01	\$ 0.0980	582	\$ 57.01	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	164	\$ 25.69	\$ 0.1570	164	\$ 25.69	\$ -	0.00%
TOU - On Peak	\$ 0.2030	164	\$ 33.21	\$ 0.2030	164	\$ 33.21	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 161.38			\$ 165.48	\$ 4.10	2.54%
HST	13%		\$ 20.98	13%		\$ 21.51	\$ 0.53	2.54%
Ontario Electricity Rebate	23.5%		\$ (37.92)	23.5%		\$ (38.89)	\$ (0.96)	
Total Bill on TOU			\$ 144.43			\$ 148.10	\$ 3.67	2.54%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	131 kWh
Demand	0 kW
Current Loss Factor	1.0411
Proposed/Approved Loss Factor	1.0411

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.82	1	\$ 6.82	\$ 7.01	1	\$ 7.01	\$ 0.19	2.79%
Distribution Volumetric Rate	\$ 13.0341	0.3872549	\$ 5.05	\$ 13.4056	0.387254902	\$ 5.19	\$ 0.14	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 3.2979	0.3872549	\$ 1.28	\$ -	0.387254902	\$ -	\$ (1.28)	-100.00%
Sub-Total A (excluding pass through)			\$ 13.14			\$ 12.20	\$ (0.94)	-7.18%
Line Losses on Cost of Power	\$ 0.1197	5	\$ 0.64	\$ 0.1197	5	\$ 0.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.4030	0	\$ (0.16)	\$ 1.4436	0	\$ (0.56)	\$ (0.40)	258.21%
CBR Class B Rate Riders	\$ 0.1487	0	\$ 0.06	\$ 0.3133	0	\$ 0.12	\$ 0.06	110.69%
GA Rate Riders	\$ -	131	\$ -	\$ -	131	\$ -	\$ -	
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.4030	0	\$ (0.16)	\$ 0.4030	0	\$ (0.16)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13.53			\$ 12.25	\$ (1.28)	-9.48%
RTSR - Network	\$ 3.0272	0	\$ 1.17	\$ 2.9833	0	\$ 1.16	\$ (0.02)	-1.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.8691	0	\$ 1.50	\$ 3.7652	0	\$ 1.46	\$ (0.04)	-2.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 16.21			\$ 14.87	\$ (1.34)	-8.27%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	136	\$ 0.64	\$ 0.0047	136	\$ 0.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	136	\$ 0.08	\$ 0.0006	136	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	131	\$ 15.68	\$ 0.1197	131	\$ 15.68	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 32.85			\$ 31.52	\$ (1.34)	-4.08%
HST	13%		\$ 4.27	13%		\$ 4.10	\$ (0.17)	-4.08%
Ontario Electricity Rebate	23.5%		\$ (7.72)	23.5%		\$ (7.41)	\$ (7.41)	
Total Bill on Average IESO Wholesale Market Price			\$ 37.13			\$ 35.61	\$ (1.51)	-4.08%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	29 kWh
Demand	0 kW
Current Loss Factor	1.0411
Proposed/Approved Loss Factor	1.0411

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.82	1	\$ 1.82	\$ 1.87	1	\$ 1.87	\$ 0.05	2.75%
Distribution Volumetric Rate	\$ 27.7555	0.0795642	\$ 2.21	\$ 28.5465	0.079564169	\$ 2.27	\$ 0.06	2.85%
Fixed Rate Riders	\$ 0.15	1	\$ 0.15	\$ -	1	\$ -	\$ (0.15)	-100.00%
Volumetric Rate Riders	\$ 2.1939	0.0795642	\$ 0.17	\$ -	0.079564169	\$ -	\$ (0.17)	-100.00%
Sub-Total A (excluding pass through)			\$ 4.35			\$ 4.14	\$ (0.21)	-4.86%
Line Losses on Cost of Power	\$ 0.1197	1	\$ 0.14	\$ 0.1197	1	\$ 0.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.4382	0	\$ (0.03)	\$ 1.4731	0	\$ (0.12)	\$ (0.08)	236.17%
CBR Class B Rate Riders	\$ 0.1602	0	\$ 0.01	\$ 0.3356	0	\$ 0.03	\$ 0.01	109.49%
GA Rate Riders	\$ 0.0048	29	\$ 0.14	\$ 0.0022	29	\$ (0.06)	\$ (0.20)	-145.83%
Low Voltage Service Charge	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ 0.4382	0	\$ (0.03)	\$ 0.4382	0	\$ (0.03)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 4.57			\$ 4.09	\$ (0.48)	-10.50%
RTSR - Network	\$ 2.9758	0	\$ 0.24	\$ 2.9327	0	\$ 0.23	\$ (0.00)	-1.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.8035	0	\$ 0.30	\$ 3.7014	0	\$ 0.29	\$ (0.01)	-2.68%
Sub-Total C - Delivery (including Sub-Total B)			\$ 5.11			\$ 4.62	\$ (0.49)	-9.62%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	30	\$ 0.14	\$ 0.0047	30	\$ 0.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	30	\$ 0.02	\$ 0.0006	30	\$ 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	\$ 0.1197	29	\$ 3.43	\$ 0.1197	29	\$ 3.43	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 8.95			\$ 8.45	\$ (0.49)	-5.50%
HST	13%		\$ 1.16	13%		\$ 1.10	\$ (0.06)	-5.50%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 10.11			\$ 9.55	\$ (0.56)	-5.50%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0411
Proposed/Approved Loss Factor	1.0411

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.39	1	\$ 32.39	\$ 33.31	1	\$ 33.31	\$ 0.92	2.84%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ 2.59	1	\$ 2.59	\$ -	1	\$ -	\$ (2.59)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 34.98			\$ 33.31	\$ (1.67)	-4.77%
Line Losses on Cost of Power	\$ 0.1197	31	\$ 3.69	\$ 0.1197	31	\$ 3.69	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0045	750	\$ (3.38)	\$ (2.18)	181.25%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0010	750	\$ 0.75	\$ 0.38	100.00%
GA Rate Riders	\$ 0.0048	750	\$ 3.60	\$ 0.0022	750	\$ (1.65)	\$ (5.25)	-145.83%
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	\$ 0.23	1	\$ 0.23	\$ 0.23	1	\$ 0.23	\$ -	0.00%
Additional Volumetric Rate Riders	\$ 0.0016	750	\$ (1.20)	\$ 0.0016	750	\$ (1.20)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.89			\$ 32.17	\$ (8.72)	-21.32%
RTSR - Network	\$ 0.0129	781	\$ 10.07	\$ 0.0127	781	\$ 9.92	\$ (0.16)	-1.55%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0101	781	\$ 7.89	\$ 0.0098	781	\$ 7.65	\$ (0.23)	-2.97%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.85			\$ 49.74	\$ (9.11)	-15.48%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	781	\$ 3.67	\$ 0.0047	781	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	781	\$ 0.47	\$ 0.0006	781	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 152.77			\$ 143.66	\$ (9.11)	-5.96%
HST	13%		\$ 19.86	13%		\$ 18.68	\$ (1.18)	-5.96%
Ontario Electricity Rebate	23.5%		\$ (35.90)	23.5%		\$ (33.76)		
Total Bill on Non-RPP Avg. Price			\$ 172.63			\$ 162.33	\$ (10.29)	-5.96%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0411	
Proposed/Approved Loss Factor	1.0411	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.58	1	\$ 22.58	\$ 23.22	1	\$ 23.22	\$ 0.64	2.83%
Distribution Volumetric Rate	\$ 0.0229	2000	\$ 45.80	\$ 0.0236	2000	\$ 47.20	\$ 1.40	3.06%
Fixed Rate Riders	\$ 1.89	1	\$ 1.89	\$ -	1	\$ -	\$ (1.89)	-100.00%
Volumetric Rate Riders	\$ 0.0018	2000	\$ 3.60	\$ -	2000	\$ -	\$ (3.60)	-100.00%
Sub-Total A (excluding pass through)			\$ 73.87			\$ 70.42	\$ (3.45)	-4.67%
Line Losses on Cost of Power	\$ 0.1197	82	\$ 9.84	\$ 0.1197	82	\$ 9.84	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0042	2,000	\$ (8.40)	\$ (5.80)	223.08%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0010	2,000	\$ 2.00	\$ 1.00	100.00%
GA Rate Riders	\$ 0.0048	2,000	\$ 9.60	\$ 0.0022	2,000	\$ (4.40)	\$ (14.00)	-145.83%
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	\$ 0.0013	2,000	\$ (2.60)	\$ 0.0013	2,000	\$ (2.60)	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 89.53			\$ 67.28	\$ (22.25)	-24.85%
RTSR - Network	\$ 0.0121	2,082	\$ 25.19	\$ 0.0119	2,082	\$ 24.78	\$ (0.42)	-1.65%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0093	2,082	\$ 19.36	\$ 0.0091	2,082	\$ 18.95	\$ (0.42)	-2.15%
Sub-Total C - Delivery (including Sub-Total B)			\$ 134.09			\$ 111.01	\$ (23.08)	-17.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,082	\$ 9.79	\$ 0.0047	2,082	\$ 9.79	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,082	\$ 1.25	\$ 0.0006	2,082	\$ 1.25	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,000	\$ 239.40	\$ 0.1197	2,000	\$ 239.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 384.52			\$ 361.44	\$ (23.08)	-6.00%
HST 13%			\$ 49.99	13%		\$ 46.99	\$ (3.00)	-6.00%
Ontario Electricity Rebate 23.5%			\$ (90.36)	23.5%		\$ (84.94)		
Total Bill on Non-RPP Avg. Price			\$ 434.51			\$ 408.43	\$ (26.08)	-6.00%

Attachment G

2027 IRM Checklist

2027 IRM Checklist
Oshawa PUC Networks Inc.
EB-2026-0065

Date: 10 Aug 2025

[Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Application p.7, Tables 1, 3 and 4
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Application p.8 section 3.1.2.1
3	Completed Rate Generator Model and supplementary work forms in Excel format	Completed and filed
3	Current tariff sheet, PDF	Application p.9, Attachment A
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	Not Applicable
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Application p.9
3	Static uniform resource locator (URL) to the distributor's website	Application p.10
3	Text searchable PDF format for all documents	Completed
3	2026 IRM Checklist	Completed and filed, Application, Attachment G
3 - 4	Certifications required by a senior officer to support the application as indicated in Chapter 1 of the Filing Requirements	Application p.10, Attachment C
4	Disclosures if generative artificial intelligence used	Application p.10, Attachment C
3.1.3 Standardized OEB Models Provided		
5	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Application p.10
5	File the Commodity Accounts Analysis Workform	Completed and filed
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	Not Applicable
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	Application table 1, p.29
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	Not Applicable
3.2.3 Rate Design for Residential Electricity Customers		
Applicable only to distributors that have not completed the residential rate design transition		
8	Mitigation plan if total bill increases for any customer class exceed 10%	Not Applicable
3.2.4 Electricity Distribution Retail Transmission Service Rates		
No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB		
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	Not Applicable
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	Not Applicable
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	Not Applicable
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	Not Applicable
9	Provide proposed Low Voltage rates by customer class to reflect these costs	Not Applicable
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	Not Applicable
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Completed and filed
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Application section 3.2.6
10 - 11	Explanation of any variance between amounts proposed for disposition and amounts reported in RRR, by account	Application section 3.2.6
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Application section 3.2.6, p.19
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Application section 3.2.6, p.17
3.2.6.1 Commodity Accounts 1588 and 1589		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis	Application section 3.2.6.1, p.24
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Not Applicable
12	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	Not Applicable
12	Supporting explanation and evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	Not Applicable
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	Not Applicable
3.2.6.2 Capacity Based Recovery (CBR)		
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Application section 3.2.6.2 p.26
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Application section 3.2.6.3 p.27
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Application section 3.2.6.3 p.27
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	Not Applicable
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts		
16	If a distributor is requesting rate rider(s) for current rate year to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the most recent OEB decision where the LRAM-eligible amount was approved or confirmed, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model.	Not Applicable
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
16	Statement whether it is requesting an LRAMVA for distribution-rate funded NWS activities, excluding Stream 2 local electricity demand-side management (eDSM) programs	Application section 3.2.7 p.27
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)		
16 - 17	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Application section 3.2.8 p.28
16 - 17	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	Not Applicable
3.2.9 Z-Factor Claims		
17	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	Not Applicable
17	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	Not Applicable
3.2.9.1 Z-Factor Filing Guidelines		
17	Evidence that costs incurred meet criteria of causation, materiality and prudence	Not Applicable
17 - 18	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	Not Applicable
3.2.9.2 Recovery of Z-Factor Costs		
18	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	Not Applicable
18	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	Not Applicable
18	Residential rate rider to be proposed on fixed basis	Not Applicable
18	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	Not Applicable
3.2.10 Off-Ramps		
18 - 19	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	Not Applicable
18 - 19	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	Not Applicable

2027 IRM Checklist
Oshawa PUC Networks Inc.
EB-2026-0065

Date: 10 Aug 2025

[Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests		
19	If a Stream 2 local eDSM program funding request is submitted as part of the IRM application, distributors should input the resulting rate riders in Tab 19 - Additional Rates of the rate generator model	Not Applicable
19	Impact of the eDSM rate rider should be included in the overall analysis of bill impacts and rate mitigation	Not Applicable
3.2.12 Capacity Allocation Model		
19 - 20	Provide information to demonstrate how the Capacity Allocation Model has been established. Includes, but not limited to, - Information related to agreed and paid committed capacity - Constructed capacity - Projections for future customer connections - Description of system expansion - Basis and rationale for establishing the CAM	Not Applicable
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	Application table 1, p.29
21 - 22	Evidence of passing "Means Test"	Application table 1, p.29
21 - 22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	Application table 1, p.29
21 - 22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	Application table 1, p.29
3.3.2 Incremental Capital Module		
22 - 24	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	Application table 1, p.29
22 - 24	Evidence of passing "Means Test"	Application table 1, p.29
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	Application table 1, p.29
24	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	Application table 1, p.29
24	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	Application table 1, p.29
24	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	Application table 1, p.29
24	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	Application table 1, p.29
24	Details by project for the proposed capital spending plan for the expected in-service year	Application table 1, p.29
24	Description of the proposed capital projects and expected in-service dates	Application table 1, p.29
24	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	Application table 1, p.29
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	Application table 1, p.29
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	Application table 1, p.29
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of NWS to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's NWS Guidelines	Application table 1, p.29
3.3.2.3 Assessment of Materiality		
25 - 26	Calculate the maximum allowable capital amount	Application table 1, p.29
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
27 - 28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	Application table 1, p.29
27 - 28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	Application table 1, p.29
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	Application table 1, p.29
28	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance	Application table 1, p.29
28	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	Application table 1, p.29
28	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	Application table 1, p.29