

Cooperative Hydro Embrun Inc.
2027 IRM APPLICATION
EB-2026-0031

Submitted on: August 14, 2026

Coopérative Hydro Embrun
821 Rue Notre Dame, Embrun, ON
(613) 443-5110



August 14, 2026

Ontario Energy Board
P.O. Box 2319
27th Floor - 2300 Yonge Street
Toronto, Ontario M4P 1E4

Submitted via RESS

Dear Registrar.

RE: EB-2026-0031 - 2027 IRM Application

Cooperative Hydro Embrun Inc. is filing to the Ontario Energy Board its 2027 IRM Application in text searchable format. This application is being filed pursuant to the Board's e-Filing Services.

We would be pleased to provide any further information or details that you may require relative to this application.

Yours truly,

Othmane Ajdi
Chief Executive Officer
Coopérative Hydro Embrun
821 Notre Dame Rue Russell, ON
(613) 443-5110

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IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O.
1998, c.15, (Schedule B); **AND IN THE MATTER OF** an
Application by Cooperative Hydro Embrun Inc. to the Ontario Energy Board for an Order
or Orders approving or fixing just and reasonable distribution rates and other service
charges to be effective January 1, 2027.

1 INTRODUCTION

Cooperative Hydro Embrun Inc. (CHEI) hereby applies to the Ontario Energy Board (the "Board") for approval of its 2027 distribution rate adjustments, effective January 1, 2027. CHEI requests an Order approving the proposed distribution rates and other charges as just and reasonable, pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the "OEB Act").

This rate adjustment application applies to all customer classes, including:

- Residential
- General Service < 50 kW
- General Service > 50 kW to 5,000 kW
- USL
- Street Lighting

CHEI has prepared this application in accordance with the Ontario Energy Board's Filing Requirements for Electricity Distribution Rate Applications – 2027 Rate Applications – Incentive Rate-Setting Applications (Chapter 3), issued June 14, 2026. Key references from Appendix B of the Chapter 3 Filing Requirements were also consulted. Any supporting documentation (e.g. relevant past decisions, RRWF etc.) have been considered and/or filed as an appendix.

All customer classes served by CHEI will be affected by this application, as it seeks to adjust distribution rates through the annual Price Cap Index.

Specific impacts vary by class.

The following OEB-prescribed models have been completed and are submitted with this application:

- 2027 IRM Rate Generator Model
- 2027 Commodity Account Analysis Work form
- 2027 IRM Checklist

The following models are not applicable and therefore are not submitted:

- 1 • Revenue-to-Cost Ratio Adjustment Model
- 2 • Capital Module (ICM/ACM) Model
- 3 • LRAMVA Work form

4 Should the Board be unable to issue a Decision and Order in time for implementation by
5 January 1, 2027, CHEI respectfully requests:

- 6 1. An Interim Rate Order declaring current rates and charges as interim.
- 7 2. Permission to recover incremental revenue for the period between the effective and
8 implementation dates.
- 9 3. CHEI requests that this application be reviewed and disposed of by way of a written
10 hearing.

11 CHEI confirms:

- 12 • Billing determinants used in the models are based on the most recent RRR filings
- 13 • Pre-populated Tariff Sheet and billing determinant values were reviewed and found to
14 be accurate.
- 15 • The IRM Rate Generator model issued June 14, 2026, was used with no modifications.
- 16 • The requested rate adjustments follow the Price Cap Incentive Rate-Setting (IR)
17 methodology. The application includes updates to Retail Transmission Service Rates in
18 accordance with Board Guideline G-2008-0001, as revised June 28, 2012

19 CHEI also applies for:

- 20 • Continuation of Specific Service Charges and Loss Factors
- 21 • Continuation of the MicroFIT monthly service charge.
- 22 • Continuation of the Smart Metering Entity Charge
- 23 • A revised Residential Minimum Monthly Fixed Charge of \$39.38, in accordance with
24 the OEB's rate design policy. See Table 2, Section 9.

25 The following rate components are excluded from annual indexing:

- 26 • Rate Adders and Rate Riders
- 27 • Low Voltage Charges
- 28 • Retail Transmission Service Rates
- 29 • Wholesale Market Service Rate
- 30 • Rural or Remote Rate Protection Benefit and Charge
- 31 • Standard Supply Service Administrative Charge
- 32 • MicroFIT Service Charge
- 33 • Specific Service Charges
- 34 • Primary Metering and Transformation Allowances
- 35 • Smart Meter Entity Charge
- 36

CHEI confirms it revised certain of its RRR filings on May 11, 2026. Updated filings were 2.1.5.6, 2.1.5.8, 2.1.7 and 2.1.5.16. All revisions were due to responding to follow up question from board staff.

Electric Vehicle Charging (EVC) Rate

The OEB's Filing Requirements (Chapter 3, June 14, 2026) state the following:

"For the initial rate setting, distributors should use an estimate of the last actual year of the amount of load used by customers expected to qualify for the EVC Rate. The EV charging volume should only be counted in the rows pertaining to EV charging and not be included in the volume for the remainder of the applicable rate class."

At this time, CHEI does not have any customers that would qualify for the EVC Rate. However, the rate has been included in this application so that it is in place should a qualifying facility connect in the future. This ensures the tariff remains compliant with OEB requirements and avoids the need for a separate application later.

For 2027, the forecast load and demand for the EVC Rate have been set to zero. As CHEI currently has no qualifying EVC customers, no load or demand has been reallocated from the GS 50 to 4,999 kW class.

2 EXECUTIVE SUMMARY TABLE

In accordance with the OEB's Filing Requirements, this table summarizes all items in the Manager' Summary that require OEB approval. It follows the format outlined in Appendix A and is intended to provide a clear, at-a-glance view of the scope and complexity of the application. Each item is cross-referenced to the relevant section of the Manager's Summary, with a "Yes" or "No" indicating whether approval is being sought. This format allows the OEB to quickly assess the application and allocate the appropriate resources for its review.

Table 1 – Executive Summary Table

Description / Item	Request for OEB Approval
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 & Variance Accounts Disposition/Recovery	Yes

Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	No
Group 2 Deferral & Variance Accounts Disposition/Recovery	No
Residential Rate Design (i.e., transitioning to fully fixed rates)	No
Z-factor claims	No
Incremental Capital Module / Advanced Capital Module	No
Rate Year Alignment	No
Requests for new utility-specific DVAs	No
Renewable Generation and/or Smart Grid Funding Adder	No
Correction to Previously Disposed DVA Balances	No
Non-mechanistic changes (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	No

1

2 3 TREATMENT OF PERSONAL INFORMATION

3 CHEI confirms that the documents filed in support of this application do not include any
4 personal information, as defined under the Freedom of Information and Protection of Privacy
5 Act, that is not otherwise redacted in accordance with Rule 9A of the Ontario Energy Board's
6 Rules of Practice and Procedure. This is consistent with the requirements set out in the 2027 IRM
7 Checklist

8

9 4 DISTRIBUTOR'S PROFILE

10 Cooperative Hydro Embrun Inc. (CHEI) distributes electricity within the Town of Embrun and
11 serves approximately 2,748 customers, primarily residential and General Service customers, as
12 well as Street Lighting and Unmetered Scattered Load customers.

13 CHEI's distribution system consists of approximately 39 km of circuits, including 18 km of
14 overhead lines and 21 km of underground lines, operating at voltages of 4.8 kV or less.

15 CHEI last rebased its distribution rates through a Cost of Service application for rates effective
16 January 1, 2023.

17

5 CONTACT INFORMATION

This Application and all documents related to this Application will be made available on CHEI's website at: www.hydroembrun.ca. The Application will also be available on the OEB's website at www.ontarioenergyboard.ca, under Board File Number EB-2026-0031. The primary contact for the Application is:

Othmane Ajdi, CEO,
Coopérative Hydro Embrun Inc.
821 rue Notre-Dame
Suite 200
Embrun, ON
K0A 1W1
Tel: 613-443-5110
www.hydroembrun.ca
The alternate contact for the application is;
Manuela Ris
Tandem Energy Services Inc
Phone: 416-562-9295
manuela@tandemenergyservices.ca

6 DIRECTIVE FROM PREVIOUS DECISIONS

CHEI confirms that there were no specific directives from prior Board Decisions that would affect this application for rates effective January 1, 2027, other than the evidence discussed in Section 12.

7 USE OF ARTIFICIAL INTELLIGENCE

CHEI used artificial intelligence solely as an editorial tool to improve the clarity, readability, grammar, and organization of existing narrative. CHEI finds this particularly beneficial given that the utility's primary working language is French and the Application is filed in English.

CHEI confirms that Artificial intelligence was not used to develop evidence, perform analyses, reach conclusions, or generate new information. All factual information, analyses, and conclusions were prepared, reviewed, and approved by management and the utility's regulatory consultant prior to filing.

8 CERTIFICATION OF EVIDENCE

As CEO of Cooperative Hydro Embrun Inc., I certify that the application is;

1) accurate, complete, and consistent with the requirements of the OEB's Filing Requirements for Electricity Distribution Rate Applications (as revised on June 14, 2026).

2) I further certify that Cooperative Hydro Embrun Inc. has appropriate internal controls and processes in place for the preparation, review, verification, and oversight of any account balances being requested for disposition.

3) Finally, I certify that this application does not contain personal information, in accordance with Rule 9A of the OEB's Rules of Practice and Procedure.

Respectfully submitted,

Othmane Ajdi, CEO,
Coopérative Hydro Embrun Inc.
821 rue Notre-Dame
Suite 200
Embrun, ON
K0A 1W1
Tel: 613-443-5110
[www. hydroembrun.ca](http://www.hydroembrun.ca)

9 PROPOSED RATES AND PRICE CAP ADJUSTMENT

CHEI is seeking adjustment to its current distribution rates using the deemed Price Cap Index in accordance with the Ontario Energy Board's Chapter 3 Filing Requirements. Distribution rates are to be adjusted mechanistically through the Board's IRM Rate Generator model based on the annual percentage change in the GDP-IPI (Gross Domestic Product Implicit Price Index)

As outlined in the OEB's Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, CHEI has been assigned to Stretch Factor Group I. For the 2027 rate year, the applicable parameters are as follows:

Table 2 – Price Cap Parameters

Stretch Factor Group	I
<i>Set Price Escalator</i>	3.00%
<i>Stretch Factor Value</i>	0.00%
<i>Productivity Factor</i>	0.00%
<i>Price Cap Index</i>	3.00%

CHEI has relied on the model's default rate-setting parameters as published by the Board. These values are pre-populated in the 2027 IRM Rate Generator and have not been modified by the applicant.

The price cap adjustment applies only to the fixed and volumetric distribution rates. It does not affect the following rate components:

- Rate Adders and Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural or Remote Rate Protection Charge
- Standard Supply Service – Administrative Charge
- MicroFIT Service Charge
- Specific Service Charges
- Retailer Service Charges

The current and proposed distribution rates for each customer class are presented on the table below and as appendices to this Manager Summary.

Table 3 – Current vs Proposed Distribution Rates

<i>Rate Class</i>	Current MFC	Current Volumetric Charge	Proposed MFC	Proposed Volumetric Charge
<i>Residential</i>	38.23	0.000	39.38	0.0000
<i>GS < 50 kW</i>	22.81	0.0191	23.49	0.0197
<i>GS 50-4999 kW</i>	206.3	4.3844	212.49	4.5159
<i>USL</i>	13.49	0.0092	13.89	0.0095
<i>Street Lighting</i>	2.41	21.8748	2.48	22.5310

10 RETAIL TRANSMISSION SERVICE RATES

CHEI is requesting approval of updated Retail Transmission Service Rates (RTSRs) as calculated through the OEB's 2027 IRM Rate Generator model.

The proposed RTSRs have been calculated using the applicable OEB-approved wholesale transmission rates and CHEI's billing determinants in accordance with the methodology incorporated in the OEB model. CHEI has relied on the model-generated rates and has made no adjustments to the prescribed methodology.

Table 4 – Current vs Proposed RTSR Rates

<i>Rate Class</i>	Unit	Current Network	Proposed Network	Current Connection	Proposed Connection
<i>Residential</i>	\$/kWh	0.0117	0.0119	0.0092	0.0096
<i>GS < 50 kW</i>	\$/kWh	0.0104	0.0106	0.0080	0.0083
<i>GS 50 to 4,999 kW</i>	\$/kW	4.2765	4.3489	3.2425	3.3696
<i>GS 50 to 4,999 kW – EV Charging</i>	\$/kW	0.7270	0.7393	0.5512	0.5728
<i>USL</i>	\$/kWh	0.0104	0.0106	0.0080	0.0083
<i>Street Lighting</i>	\$/kW	3.2255	3.2801	2.5065	2.6048

11 REVENUE-TO-COST RATIO ADJUSTMENT

CHEI is not proposing any changes to its revenue-to-cost ratios as part of this 2027 IRM application. The utility's revenue-to-cost ratios were reviewed and set during the 2023 Cost of Service proceeding and continue to remain appropriate.

Accordingly, CHEI has not completed and is not submitting a Revenue-to-Cost Ratio Adjustment Work form.

12 LOW VOLTAGE SERVICE RATES

CHEI is not proposing to update its Low Voltage (LV) service rates as part of this Application. CHEI has reviewed the balance in Account 1550 – LV Variance Account and notes that actual LV costs and revenues recovered through the existing LV rates remain reasonably aligned. Accordingly, CHEI does not consider an adjustment to its LV rates necessary for 2027. CHEI expects to review its LV costs and rate design as part of its 2028 Cost of Service application, using the most current cost and billing information available at that time.

13 DEFERRAL AND VARIANCE ACCOUNT

13.1 REVIEW AND DISPOSITION OF GROUP 1 DVA

CHEI has completed the OEB's 2027 IRM Rate Generator – Tab 3 (Continuity Schedule) and confirms that opening principal and interest amounts reconcile to the approved closing balances from the most recent final disposition. The calculated claim yields a balance of \$97,379, which exceeds the threshold established in the EDDVAR Report. As such, CHEI is seeking approval to dispose of its Group 1 Deferral and Variance Accounts

All previous Group 1 balances have been disposed on a final basis. CHEI confirms that no adjustments have been made to balances previously approved on a final basis.

CHEI is not seeking an exception from the limitation period for any payment or adjustment.

13.2 WHOLESALE MARKET PARTICIPANT

CHEI has no wholesale market participant (WMP), described as any entity participating directly in any Independent Electricity System Operator (IESO) administered markets. These participants settle commodity and market-related charges with the IESO even if they are embedded in a distributor's distribution system.

The rate rider has been calculated on Class B customers only. The billing determinant and all the rate riders for the G.A. are calculated on an energy basis (kWh) regardless of the billing determinant used for distribution rates for the class.

13.3 CLASS A AND CLASS B CUSTOMERS

As of December 31, 2025, CHEI does not have any Class A customers.

13.4 COMMODITY ACCOUNTS 1588 AND 1589

Accounts 1588 and 1589 were disposed on a final basis as part of IRM application EB-2025-0048, for balances up to December 31, 2024. CHEI is now proposing to dispose of a combined balance of \$15,187.

There are no unreconciled balances in Tab 3 of the continuity schedule (cells BW28 and BW29). In compliance with the OEB's filing requirements, CHEI has filed the 2026 Commodity Accounts Analysis Workform (formerly GA Analysis Workform) in live Excel format for 2027 and confirms all discrepancies are explained within the form.

CHEI affirms that its settlement process complies with the February 21, 2019, OEB accounting guidance for Accounts 1588 and 1589 and that no new adjustments have been made.

13.5 COMMODITY ACCOUNT WORKFORM

In application EB-2025-0048 the GA variance was disposed of on a final basis to December 31, 2024. For this IRM, CHEI has completed the 2027 Commodity Account Analysis Workform (formally GA Analysis Workform) (version 1, issued June 14, 2026) for 2025. CHEI confirms that the GA applicable balances in tab 3 of the IRM model reconcile with the inputs in the Commodity Account Workform.

13.6 CAPACITY BASED RECOVERY

CHEI confirms that it is billed monthly for Capacity Based Recovery (CBR) charges by the IESO and records these amounts in the applicable CBR Class B sub-account. The balance proposed for disposition is \$0 and therefore no separate CBR Class B rate rider is required.

CHEI notes that the RRR amount pre-populated in Tab 3, cell BV25 of the IRM Rate Generator does not reflect CHEI's reported balance. The applicable RRR amount should be \$0. With this correction, there is no variance requiring further explanation.

13.7 DISPOSITION OF ACCOUNT 1595

CHEI is proposing to dispose of the eligible residual balance in Account 1595 in this application, as reflected in Table 4 below. CHEI confirms that residual balances in Account 1595 sub-accounts for each vintage year have only been disposed once.

Table 5 – Disposition Status of Account 1595

Year of Balance	Rate Appl.	Disp. Period	Interim/ Final	Rate Rider Sunset Date	1588/ 1589	Sunset Reached	Audited Balance – 2 years after expiry
2021	2023	2 years	Final	Dec 31, 2023	No	Yes	Yes
2022	2024	1 year	Final	Dec 31, 2024	No	Yes	Yes
2023	2025	1 year	Final	Dec 31, 2025	No	Yes	No

14 TAX CHANGE

CHEI has completed Tabs 8 and 9 of the 2027 IRM Rate Generator model. The calculation confirms that there is no change in the tax rates compared to those embedded in its 2023 OEB-approved base rates. As the resulting tax change is \$0, no tax adjustment or rate rider is required in this application.

15 ICM/ACM/Z-FACTOR

Cooperative Hydro Embrun did not apply for an Advanced Incremental module in its last Cost of Service, nor is it applying for recovery of Incremental Capital or Z-Factor in this proceeding.

CHEI notes that the Minimum Filing Requirements related to ICM / ACM and Z-Factors are not applicable in CHEI's case.

16 REGULATORY RETURN ON EQUITY - OFF RAMP

The OEB rebased and approved CHEI's current distribution rates in 2023, therefore, its 2025 inputs are now being compared to CHEI's 2023 Board Approved which included a regulatory return on equity of 9.36%.

Table 6 - Return on Equity Table

2025	
Achieved ROE	9.79%
Deemed ROE	9.36%
Difference	0.43%

Cooperative Hydro Embrun's actual regulated return on equity (ROE) for the reporting year was 9.79%, which is 0.43 percentage points higher than the OEB-approved rate of 9.36%. Therefore, no explanation is required.

17 STREAM 2 DSM FUNDING REQUEST

CHEI is participating in the Stream 2 local eDSM initiative and is currently developing a local eDSM program proposal. In July 2026, the OEB issued its final guidance for Stream 2 local eDSM

programs, which permits distributors to develop Stream 2 proposals and seek funding approval from the OEB, including through annual rate applications beginning with 2027 rates.

CHEI's program proposal is still under development. Once completed, CHEI will proceed through the applicable Stream 2 review and approval process and will seek the necessary funding approval from the OEB. Accordingly, CHEI is not seeking approval of an eDSM program or associated funding as part of this application.

18 CAPACITY ALLOCATION MODEL

CHEI has not established a Capacity Allocation Model (CAM) pursuant to Appendix I of the Distribution System Code. Accordingly, the CAM-related filing requirements are not applicable to the LDC.

19 CURRENT TARIFF SHEET

CHEI's current Tariff of Rates and Charges is provided in Appendix 1.

20 PROPOSED TARIFF SHEET

The proposed Tariff of Rates and Charges, generated through the 2027 IRM Rate Generator model, is provided in Appendix 2.

21 BILL IMPACT

Bill impacts have been calculated using the OEB's 2027 IRM Rate Generator model. The residential bill impact, based on 750 kWh/month, is -0.10%. For all other classes, a typical or average monthly consumption was used, with 2,000 kWh/month assumed for GS < 50 kW.

CHEI confirms that no class experiences a total bill impact exceeding 10%, and as such, no rate mitigation plan is required.

1

Table 7 – Summary of Bill Impacts

RATE CLASSES / CATEGORIES (e.g.: Residential TOU, Residential Retailer)	Units	A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL - RPP	kWh	\$1.15	3.01%	-\$0.65	-1.30%	-\$0.16	-0.24%	-\$0.15	-0.10%
GS < 50 KW - RPP	kWh	\$1.88	3.08%	-\$2.72	-3.02%	-\$1.64	-1.26%	-\$1.46	-0.41%
GS 50 TO 4,999 KW - Non-RPP (Other)	kW	\$16.71	3.00%	-\$345.41	-51.74%	-\$329.45	-25.96%	-\$372.28	-5.74%
USL-Non-RPP (Other)	kW	\$0.12	3.26%	-\$0.80	-8.74%	-\$0.58	-3.40%	-\$0.66	-0.87%
STREET LIGHTING - Non-RPP (Other)	kW	\$66.71	2.95%	-\$257.44	-11.13%	-\$250.10	-9.66%	-\$282.62	-3.69%
RESIDENTIAL - Non-RPP (Retailer)	kWh	\$1.15	3.01%	-\$7.77	-15.75%	-\$7.29	-10.98%	-\$8.23	-4.54%

2

22 APPENDICES

Appendix 1	Current Tariff Sheet
Appendix 2	Proposed Tariff Sheet
Appendix 3	Bill Impacts

Appendix 1 2026 Current Tariff Sheet



Ontario
Energy
Board

Commission
de l'énergie
de l'Ontario

Ontario

DECISION AND RATE ORDER

EB-2025-0048

COOPERATIVE HYDRO EMBRUN INC.

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

BY DELEGATION, BEFORE: Theodore Antonopoulos

Vice President
Major Applications

December 16, 2025

1. OVERVIEW

The Ontario Energy Board (OEB) is approving changes to the rates that Cooperative Hydro Embrun Inc. (Cooperative Hydro Embrun) charges to distribute electricity to its customers, effective January 1, 2026.

As a result of this Decision and Rate Order, there will be a monthly total bill increase of \$0.98 for a residential customer with a monthly consumption of 750 kWh. This change does not factor in applicable taxes or the Ontario Electricity Rebate.

2. CONTEXT AND PROCESS

Cooperative Hydro Embrun filed its application on August 15, 2025 under section 78 of the *Ontario Energy Board Act, 1998* and in accordance with [Chapter 3 \(Incentive Rate-Setting Applications\)](#) of the OEB's *Filing Requirements for Electricity Distribution Rate Applications*. The application was based on the Price Cap Incentive Rate-setting (Price Cap IR) option, with a five-year term.

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

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

Cooperative Hydro Embrun serves approximately 2,600 mostly residential and commercial electricity customers in the Town of Embrun.

The application was supported by pre-filed written evidence and a completed Rate Generator Model and, as required during the proceeding, Cooperative Hydro Embrun updated and clarified the evidence.

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

3. DECISION OUTLINE

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

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

Instructions for implementing Cooperative Hydro Embrun's new rates and charges are set out in the final section of this Decision and Rate Order.

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

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

4. ANNUAL ADJUSTMENT MECHANISM

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

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

Table 4.1: Price Cap IR Adjustment Formula

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

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

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

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

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

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

any distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario.

Findings

Cooperative Hydro Embrun's request for a 3.70% rate increase is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Cooperative Hydro Embrun's new rates shall be effective January 1, 2026.

5. RETAIL TRANSMISSION SERVICE RATES

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

On August 29, 2025, Hydro One filed its 2026 distribution Custom IR update application with proposed new Sub-Transmission (ST) rates. By letter dated October 9, 2025, the OEB noted that distributors with January 1 rates affected by Hydro One's host-RTSRs should update their 2026 rate applications with Hydro One's proposed ST RTSRs. The OEB also stated that distributors with January 1 rates should update their 2026 rate applications to reflect preliminary Uniform Transmission Rates (UTRs). Accordingly, Cooperative Hydro Embrun updated its RTSRs based on Hydro One's proposed host-RTSRs and UTRs based on preliminary UTRs.

To recover its cost of transmission services, Cooperative Hydro Embrun requests approval to adjust the RTSRs that it charges its customers in accordance with the proposed host-RTSRs for Hydro One.

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

Findings

Cooperative Hydro Embrun's proposed adjustment to its RTSRs is approved.

The RTSRs have been adjusted based on the proposed host-RTSRs for Hydro One.⁷

If final UTRs and/or final host-RTSRs differ from the preliminary UTRs or proposed host-RTSRs, the resulting differences will be captured in Retail Settlement Variance Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge).

⁷ EB-2025-0232, OEB Letter "2026 Preliminary Uniform Transmission Rates and Hydro One Sub-Transmission Rates", issued October 9, 2025

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

6. LOW VOLTAGE SERVICE RATES

Cooperative Hydro Embrun is fully embedded within Hydro One's distribution system.

Low voltage transactions, which are not part of the wholesale electricity market, are charged to a distributor by its host distributor(s). To recover the cost of its low voltage transactions, Cooperative Hydro Embrun requests approval to adjust its Low Voltage Service Rates that it charges its customers as part of this IRM application. The adjusted Low Voltage Service Rates are based on the current OEB-approved host distributor sub-transmission rates applicable to embedded distributors and the most recent demand data for low voltage transactions.

Findings

Cooperative Hydro Embrun's proposed adjustments to its Low Voltage Service Rates are approved. These rates have been updated based on the current OEB-approved host distributor's sub-transmission rates applicable to embedded distributors. In the event that the OEB updates the approved host distributor sub-transmission rates during Cooperative Hydro Embrun's 2026 rate year, any resulting differences are to be captured in Account 1550 (LV Variance Account).

7. GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

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

The 2024 year-end net balance for Cooperative Hydro Embrun's Group 1 accounts eligible for disposition, including interest projected to December 31, 2025, is a credit of \$16,255, and pertains to variances accumulated during the 2024 calendar year. This amount represents a total claim of \$0.0005 per kWh, which does not exceed the pre-set disposition threshold of \$0.001 per kWh.

Cooperative Hydro Embrun has not requested disposition of its Group 1 DVA balances.

Findings

The Group 1 account balances appear reasonable, and the calculated net balance for the threshold test is correct. The OEB finds that no disposition is required at this time, as the disposition threshold has not been exceeded and the distributor did not request disposition.

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

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

8. IMPLEMENTATION

This Decision and Rate Order is accompanied by a Rate Generator Model, applicable supporting models, and a Tariff of Rates and Charges (Schedule A). The Rate Generator Model also incorporates the following regulatory rates and charges set out in Table 8.1.

Table 8.1: Regulatory Rates and Charges

Rates	per kWh (\$)
Rural or Remote Electricity Rate Protection (RRRP)	0.0006
Wholesale Market Service (WMS) billed to Class A and B Customers	0.0041
Capacity Based Recovery (CBR) billed to Class B Customers	0.0006
Charges	(\$)
Smart Metering Entity Charge	0.42
microFIT Charge	10.00
Standard Supply Service - Administrative Charge (if applicable)	0.25

Each of the rates is a component of the “Regulatory Charge” on a customer’s bill and established separately by the OEB. The RRRP and WMS rates were set by the OEB on December 11, 2025.¹⁰

The Smart Metering Entity Charge is a component of the “Distribution Charge” on a customer’s bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on September 8, 2022.¹¹

The Standard Supply Service Charge is a monthly fee set by the OEB that covers the administrative costs of an electricity distributor when a customer buys power directly from it under the Regulated Price Plan instead of a third-party energy retailer. This fixed

¹⁰ EB-2024-0282, Decision and Order, December 11, 2025

¹¹ EB-2022-0137, Decision and Order, September 8, 2022

charge is uniform across all utilities in the province and is in addition to the Wholesale Market Service charge.

9. ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT

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

DATED at Toronto, December 16, 2025

ONTARIO ENERGY BOARD

Ritchie
Murray

Digitally signed by Ritchie
Murray
Date: 2025.12.16
12:08:44 -05'00'

Ritchie Murray
Acting Registrar

SCHEDULE A
DECISION AND RATE ORDER
COOPERATIVE HYDRO EMBRUN INC.
TARIFF OF RATES AND CHARGES
EB-2025-0048
December 16, 2025

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0043
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0092

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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	\$	22.81
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0191
Low Voltage Service Rate	\$/kWh	0.0037
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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	\$	206.30
Distribution Volumetric Rate	\$/kW	4.3844
Low Voltage Service Rate	\$/kW	1.3819
Retail Transmission Rate - Network Service Rate	\$/kW	4.2765
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7270
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2425

Cooperative Hydro Embrun Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0048

Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5512
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MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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 customer)	\$	13.49
Distribution Volumetric Rate	\$/kWh	0.0092
Low Voltage Service Rate	\$/kWh	0.0037
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

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 Ontario Energy Board 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, which may be applicable to the administration of this schedule.

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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)	\$	2.41
Distribution Volumetric Rate	\$/kW	21.8748
Low Voltage Service Rate	\$/kW	1.0683
Retail Transmission Rate - Network Service Rate	\$/kW	3.2255
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5065

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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	\$	10.00
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ALLOWANCES

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
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	\$	25.00
Reconnection at meter - after regular hours	\$	50.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after hours	\$	415.00

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	40.59

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0048

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
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)	\$	2.43

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	1.0835
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0835

Appendix 2 2027 Proposed Tariff Sheet

Cooperative Hydro Embrun 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

EB-2026-0031

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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	\$	39.38
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0043
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0095)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0024)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0096

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

Cooperative Hydro Embrun 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

EB-2026-0031

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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	\$	23.49
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0197
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0095)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0023)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

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

Cooperative Hydro Embrun 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**

EB-2026-0031

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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	\$	212.49
Distribution Volumetric Rate	\$/kW	4.5159
Low Voltage Service Rate	\$/kW	1.3819

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Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0095)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.6078)
Retail Transmission Rate - Network Service Rate	\$/kW	4.3489
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7393
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.3696
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5728

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0031

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity be it under the Regulated Price Plan, a contract with a retailer or the wholesale 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 customer)	\$	13.89
Distribution Volumetric Rate	\$/kWh	0.0095
Low Voltage Service Rate	\$/kWh	0.0037
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0023)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

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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 Ontario Energy Board 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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, which may be applicable to the administration of this schedule.

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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)	\$	2.48
Distribution Volumetric Rate	\$/kW	22.5310
Low Voltage Service Rate	\$/kW	1.0683
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0095)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.8156)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2801
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6048

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

Cooperative Hydro Embrun Inc.
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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 Ontario Energy Board, and amendments thereto as approved by Ontario Energy Board, which may be applicable to the administration of this schedule.

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. 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	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0031

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
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	\$	25.00
Reconnection at meter - after regular hours	\$	50.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after hours	\$	415.00

Other

Special meter reads	\$	20.00
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - installation and removal - overhead - no transformer	\$	500.00
Temporary service - installation and removal - underground - no transformer	\$	300.00
Temporary service - installation and removal - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	41.81

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

Cooperative Hydro Embrun Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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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)	\$	2.50

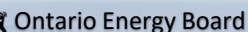
LOSS FACTORS

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	1.0835
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0835

Appendix 3 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	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.23	1	\$ 38.23	\$ 39.38	1	\$ 39.38	\$ 1.15	3.01%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 38.23			\$ 39.38	\$ 1.15	3.01%
Line Losses on Cost of Power	\$ 0.1275	63	\$ 7.99	\$ 0.1275	63	\$ 7.99	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0024	750	\$ (1.80)	\$ (1.80)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0043	750	\$ 3.23	\$ 0.0043	750	\$ 3.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 49.86			\$ 49.21	\$ (0.65)	-1.30%
RTSR - Network	\$ 0.0117	813	\$ 9.51	\$ 0.0119	813	\$ 9.67	\$ 0.16	1.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0092	813	\$ 7.48	\$ 0.0096	813	\$ 7.80	\$ 0.33	4.35%
Sub-Total C - Delivery (including Sub-Total B)			\$ 66.84			\$ 66.68	\$ (0.16)	-0.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	813	\$ 3.82	\$ 0.0047	813	\$ 3.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	813	\$ 0.49	\$ 0.0006	813	\$ 0.49	\$ -	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)			\$ 167.04			\$ 166.88	\$ (0.16)	-0.10%
HST	13%		\$ 21.72	13%		\$ 21.69	\$ (0.02)	-0.10%
Ontario Electricity Rebate	23.5%		\$ (39.25)	23.5%		\$ (39.22)	\$ 0.04	
Total Bill on TOU			\$ 149.50			\$ 149.36	\$ (0.15)	-0.10%

In the manager's summary, discuss the reasons for the changes.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.81	1	\$ 22.81	\$ 23.49	1	\$ 23.49	\$ 0.68	2.98%
Distribution Volumetric Rate	\$ 0.0191	2000	\$ 38.20	\$ 0.0197	2000	\$ 39.40	\$ 1.20	3.14%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 61.01			\$ 62.89	\$ 1.88	3.08%
Line Losses on Cost of Power	\$ 0.1275	167	\$ 21.30	\$ 0.1275	167	\$ 21.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0023	2,000	\$ (4.60)	\$ (4.60)	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0037	2,000	\$ 7.40	\$ 0.0037	2,000	\$ 7.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 90.13			\$ 87.41	\$ (2.72)	-3.02%
RTSR - Network	\$ 0.0104	2,167	\$ 22.54	\$ 0.0106	2,167	\$ 22.97	\$ 0.43	1.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0080	2,167	\$ 17.34	\$ 0.0083	2,167	\$ 17.99	\$ 0.65	3.75%
Sub-Total C - Delivery (including Sub-Total B)			\$ 130.00			\$ 128.36	\$ (1.64)	-1.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,167	\$ 10.18	\$ 0.0047	2,167	\$ 10.18	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,167	\$ 1.30	\$ 0.0006	2,167	\$ 1.30	\$ -	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)			\$ 396.77			\$ 395.14	\$ (1.64)	-0.41%
HST	13%		\$ 51.58	13%		\$ 51.37	\$ (0.21)	-0.41%
Ontario Electricity Rebate	23.5%		\$ (93.24)	23.5%		\$ (92.86)	\$ 0.38	
Total Bill on TOU			\$ 355.11			\$ 353.65	\$ (1.46)	-0.41%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	33,000	kWh
Demand	80	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 206.30	1	\$ 206.30	\$ 212.49	1	\$ 212.49	\$ 6.19	3.00%
Distribution Volumetric Rate	\$ 4.3844	80	\$ 350.75	\$ 4.5159	80	\$ 361.27	\$ 10.52	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 557.05			\$ 573.76	\$ 16.71	3.00%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	80	\$ -	\$ 0.6078	80	\$ (48.62)	\$ (48.62)	
CBR Class B Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
GA Rate Riders	\$ -	33,000	\$ -	\$ 0.0095	33,000	\$ (313.50)	\$ (313.50)	
Low Voltage Service Charge	\$ 1.3819	80	\$ 110.55	\$ 1.3819	80	\$ 110.55	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 667.60			\$ 322.19	\$ (345.41)	-51.74%
RTSR - Network	\$ 4.2765	80	\$ 342.12	\$ 4.3489	80	\$ 347.91	\$ 5.79	1.69%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.2425	80	\$ 259.40	\$ 3.3696	80	\$ 269.57	\$ 10.17	3.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,269.12			\$ 939.67	\$ (329.45)	-25.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	35,756	\$ 168.05	\$ 0.0047	35,756	\$ 168.05	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	35,756	\$ 21.45	\$ 0.0006	35,756	\$ 21.45	\$ -	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	35,756	\$ 4,279.93	\$ 0.1197	35,756	\$ 4,279.93	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 5,738.81			\$ 5,409.36	\$ (329.45)	-5.74%
HST	13%		\$ 746.05	13%		\$ 703.22	\$ (42.83)	-5.74%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 6,484.86			\$ 6,112.57	\$ (372.28)	-5.74%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	400	kWh
Demand	-	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.49		\$ -	\$ 13.89		\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0092	400	\$ 3.68	\$ 0.0095	400	\$ 3.80	\$ 0.12	3.26%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3.68			\$ 3.80	\$ 0.12	3.26%
Line Losses on Cost of Power	\$ 0.1197	33	\$ 4.00	\$ 0.1197	33	\$ 4.00	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	400	\$ -	\$ 0.0023	400	\$ (0.92)	\$ (0.92)	
CBR Class B Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
GA Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0037	400	\$ 1.48	\$ 0.0037	400	\$ 1.48	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	400	\$ -	\$ -	400	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 9.16			\$ 8.36	\$ (0.80)	-8.74%
RTSR - Network	\$ 0.0104	433	\$ 4.51	\$ 0.0106	433	\$ 4.59	\$ 0.09	1.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0080	433	\$ 3.47	\$ 0.0083	433	\$ 3.60	\$ 0.13	3.75%
Sub-Total C - Delivery (including Sub-Total B)			\$ 17.13			\$ 16.55	\$ (0.58)	-3.40%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	433	\$ 2.04	\$ 0.0047	433	\$ 2.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	433	\$ 0.26	\$ 0.0006	433	\$ 0.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.1197	400	\$ 47.88	\$ 0.1197	400	\$ 47.88	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 67.31			\$ 66.73	\$ (0.58)	-0.87%
HST	13%		\$ 8.75	13%		\$ 8.67	\$ (0.08)	-0.87%
Ontario Electricity Rebate	23.5%		\$ (15.82)	23.5%		\$ (15.68)	\$ (0.14)	0.88%
Total Bill on Average IESO Wholesale Market Price			\$ 76.06			\$ 75.40	\$ (0.66)	-0.87%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	30,000	kWh
Demand	48	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.41	503	\$ 1,212.23	\$ 2.48	503	\$ 1,247.44	\$ 35.21	2.90%
Distribution Volumetric Rate	\$ 21.8748	48	\$ 1,049.99	\$ 22.5310	48	\$ 1,081.49	\$ 31.50	3.00%
Fixed Rate Riders	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	
Volumetric Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,262.22			\$ 2,328.93	\$ 66.71	2.95%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	48	\$ -	\$ 0.8156	48	\$ (39.15)	\$ (39.15)	
CBR Class B Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	
GA Rate Riders	\$ -	30,000	\$ -	\$ 0.0095	30,000	\$ (285.00)	\$ (285.00)	
Low Voltage Service Charge	\$ 1.0683	48	\$ 51.28	\$ 1.0683	48	\$ 51.28	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	503	\$ -	\$ -	503	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	48	\$ -	\$ -	48	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,313.50			\$ 2,056.06	\$ (257.44)	-11.13%
RTSR - Network	\$ 3.2255	48	\$ 154.82	\$ 3.2801	48	\$ 157.44	\$ 2.62	1.69%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5065	48	\$ 120.31	\$ 2.6048	48	\$ 125.03	\$ 4.72	3.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,588.63			\$ 2,338.53	\$ (250.10)	-9.66%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	32,505	\$ 152.77	\$ 0.0047	32,505	\$ 152.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	32,505	\$ 19.50	\$ 0.0006	32,505	\$ 19.50	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	503	\$ 125.75	\$ 0.25	503	\$ 125.75	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	32,505	\$ 3,890.85	\$ 0.1197	32,505	\$ 3,890.85	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,777.51			\$ 6,527.41	\$ (250.10)	-3.69%
HST	13%		\$ 881.08	13%		\$ 848.56	\$ (32.51)	-3.69%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 7,658.59			\$ 7,375.97	\$ (282.62)	-3.69%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0835	
Proposed/Approved Loss Factor	1.0835	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.23	1	\$ 38.23	\$ 39.38	1	\$ 39.38	\$ 1.15	3.01%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 38.23			\$ 39.38	\$ 1.15	3.01%
Line Losses on Cost of Power	\$ 0.1197	63	\$ 7.50	\$ 0.1197	63	\$ 7.50	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0024	750	\$ (1.80)	\$ (1.80)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ 0.0095	750	\$ (7.13)	\$ (7.13)	
Low Voltage Service Charge	\$ 0.0043	750	\$ 3.23	\$ 0.0043	750	\$ 3.23	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 49.37			\$ 41.60	\$ (7.77)	-15.75%
RTSR - Network	\$ 0.0117	813	\$ 9.51	\$ 0.0119	813	\$ 9.67	\$ 0.16	1.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0092	813	\$ 7.48	\$ 0.0096	813	\$ 7.80	\$ 0.33	4.35%
Sub-Total C - Delivery (including Sub-Total B)			\$ 66.36			\$ 59.07	\$ (7.29)	-10.98%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	813	\$ 3.82	\$ 0.0047	813	\$ 3.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	813	\$ 0.49	\$ 0.0006	813	\$ 0.49	\$ -	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			\$ 160.44			\$ 153.15	\$ (7.29)	-4.54%
HST	13%		\$ 20.86	13%		\$ 19.91	\$ (0.95)	-4.54%
Ontario Electricity Rebate	23.5%		\$ (37.70)	23.5%		\$ (35.99)		
Total Bill on Non-RPP Avg. Price			\$ 181.29			\$ 173.06	\$ (8.23)	-4.54%

In the manager's summary, discuss the reasons for the changes in the bill.