

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c. 15, (Schedule B), as amended;

AND IN THE MATTER OF an Application by Grimsby Power Incorporated under Section 78 of the OEB Act to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2027.

Grimsby Power Incorporated

2027 IRM Application

EB-2026-0044

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CONTENTS

1. INTRODUCTION AND MANAGER'S SUMMARY	1
2. PUBLICATION NOTICE	4
3. ANNUAL ADJUSTMENT MECHANISM - PRICE CAP IR (3.2.1)	4
4. APPLICATION ANNUAL ADJUSTMENT - PRICE CAP ADJUSTMENT (3.2.1.1)	4
5. COST RATIO ADJUSTMENTS (3.2.2)	5
6. RATE DESIGN FOR RESIDENTIAL ELECTRICITY CUSTOMERS (3.2.3)	5
7. RETAIL TRANSMISSION SERVICE RATES (RTSR) (3.2.4)	5
8. LOW VOLTAGE SERVICE RATES (3.2.5)	7
9. REVIEW & DISPOSITION - GROUP 1 DEFERRAL & VARIANCE BALANCES (3.2.6)	7
10. ADJUSTMENTS TO DEFERRAL AND VARIANCE ACCOUNTS (3.2.6)	11
11. COMMODITY ACCOUNTS 1588 and 1589 (3.2.6.1)	11
12. COMMODITY ACCOUNTS ANALYSIS WORKFORM (3.2.6.1)	13
13. CAPACITY BASED RECOVERY (CBR) (3.2.6.2)	16
14. DISPOSITION OF 1595 (3.2.6.3)	17
15. LRAM VARIANCE ACCOUNT (LRAMVA) (3.2.7)	18
16. TAX CHANGE (3.2.8)	18
17. Z-FACTOR CLAIMS (3.2.9)	20
18. ADVANCED CAPITAL MODULE (3.3.1)	20

19. INCREMENTAL CAPITAL MODULE (3.3.2) 20

20. CURRENT TARIFF SHEETS 20

21. PROPOSED TARIFF SHEETS 20

22. BILL IMPACTS 21

23. CERTIFICATION..... 22

APPENDIX A – 2027 IRM CHECKLIST

APPENDIX B – TAB 3 CONTINUITY SCHEDULE

APPENDIX C – COMMODITY ACCOUNTS ANALYSIS WORKFORM

APPENDIX D – GRIMSBY POWER CURRENT 2026 TARIFF SHEETS

APPENDIX E – GRIMSBY POWER PROPOSED 2027 TARIFF SHEETS

APPENDIX F – BILL IMPACTS

1. INTRODUCTION AND MANAGER'S SUMMARY

Grimsby Power Incorporated ("Grimsby Power" or "GPI") is incorporated under the *Business Corporations Act* (Ontario) and has its head office in the Town of Grimsby. Grimsby Power owns and operates the electricity distribution infrastructure serving approximately 12,000 residential and commercial customers within the Town of Grimsby municipal boundaries. Grimsby Power also owns and operates a 230kV to 27kV transformation station, known as Niagara West MTS, which supplies Grimsby Power and Niagara Peninsula Energy Inc., a neighbouring Local Distribution Company (LDC).

Grimsby Power receives electricity from the provincial electricity grid and transports it safely and reliably through its electricity distribution network through 69 square kilometers. This electricity network includes one municipal transformer station (Niagara West MTS), 357 circuit kilometers of overhead lines, 347 circuit kilometers of underground cable, over 1,500 distribution transformers (overhead and underground pad mounts), and over 3,700 poles.

Grimsby Power filed a comprehensive Cost of Service application for 2022 rates on July 30, 2021. GPI filed subsequent IRM's for 2023, 2024, 2025 and 2026 rates. GPI's most recent rates were approved by the Ontario Energy Board under file EB-2025-0035, effective January 1, 2026.

By letter dated March 9, 2026, Grimsby Power requested a two-year deferral of its 2027 rate rebasing requirement. On March 11, 2026, the OEB issued a letter approving the deferral of rate rebasing to 2029. The Applicant hereby applies to the Ontario Energy Board (the "OEB" or "the Board") pursuant to Section 78 of the *Ontario Energy Board Act, 1998* (the "OEB Act") for approval of its proposed distribution rates under the parameters set out in the Ontario Energy Board's 4th Generation Incentive Regulation Mechanism ("IRM") for rates effective January 1, 2027.

Specifically, Grimsby Power hereby applies for an order or orders granting distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications dated July 14, 2026. This application for adjusted rates applies to all Grimsby Power rate classes. GPI is not seeking customer-specific relief or approvals that would affect an individual customer or a specific customer group.

29 In the event the Board is unable to provide a Decision and Order for this Application for
30 implementation by the Applicant as of January 1, 2027, Grimsby Power requests that the Board
31 issue an Interim Rate Order declaring current Distribution Rates and Specific Service Charges as
32 interim until the decided implementation date of the approved 2027 distribution rates.

33 If the effective date does not coincide with the Board's decided implementation date for 2027
34 distribution rates and charges, Grimsby Power requests permission to recover the incremental
35 revenue from the effective date to the implementation date.

36 In the preparation of this application, Grimsby Power used the following OEB models:

- 37 • 2027 IRM Rate Generator Model updated July 17, 2026
- 38 • 2027 Commodity Accounts Analysis updated April 8, 2026

39 Grimsby Power confirms that the values used as billing determinants in the pre-populated Rate
40 Generator model are accurate. Grimsby Power made changes to the IRM Rate Generator model
41 as described later in this application.

42 The rates and other adjustments applied for and as calculated using the above models are
43 summarized in the table below.

Description / Item	Summary of Request
Annual Adjustment Mechanism	Yes
Revenue-to-Cost Ratio Adjustments	No
Shared Tax Adjustments	Yes
Retail Transmission Service Rates	Yes
Low Voltage Service Rates	No
Group 1 Deferral and Variance Accounts Disposition/Recovery	Yes
Lost Revenue Adjustment Mechanism Rate Rider	No
Stream 2 local eDSM Program funding request	No
Group 2 Deferral and Variance Accounts Disposition/Recovery	No
Residential Rate Design (i.e., transitioning to fully fixed rates)	No

Z-factor claims	No
Incremental Capital Module / Advanced Capital Module	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

44 The bill impacts of this application, as filed, range from a decrease of 0.1% to a decrease of
45 2.9%. For a typical residential RPP customer consuming 750 kWh per month, the total bill
46 decrease is \$1.43 per month, or 1.03%.

47 The following table shows a summary of the total bill impacts from this application, as filed.

48 **Table 1**
49 **Summary Bill Impacts**

RATE CLASSES / CATEGORIES	Consumption (kWh)	Demand kW (if applicable)	Units	Sub-Total						Total	
				A		B		C		Total Bill	
				\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	750		kWh	\$ 1.05	3.0%	\$ (0.97)	-2.3%	\$ (1.60)	-2.9%	\$ (1.43)	-1.0%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	2,200		kWh	\$ 1.05	3.0%	\$ (4.89)	-8.7%	\$ (6.72)	-7.1%	\$ (6.01)	-1.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	750		kWh	\$ 1.05	3.0%	\$ (2.10)	-4.6%	\$ (2.72)	-4.7%	\$ (3.08)	-1.8%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	2,200		kWh	\$ 1.05	3.0%	\$ (8.19)	-12.6%	\$ (10.02)	-9.7%	\$ (11.32)	-2.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	900		kWh	\$ 1.55	2.9%	\$ (0.88)	-1.4%	\$ (1.63)	-2.1%	\$ (1.46)	-0.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	2,000		kWh	\$ 2.32	2.9%	\$ (3.08)	-3.1%	\$ (4.74)	-3.6%	\$ (4.25)	-1.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	2,000		kWh	\$ 2.32	2.9%	\$ (6.08)	-5.7%	\$ (7.74)	-5.6%	\$ (8.75)	-2.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	26,000	80	kW	\$ 17.63	3.1%	\$ (97.27)	-11.9%	\$ (121.91)	-9.3%	\$ (137.75)	-2.6%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	26,000	80	kW	\$ 17.63	3.1%	\$ (97.27)	-11.9%	\$ (121.91)	-9.3%	\$ (137.75)	-2.6%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	15,000	52	kW	\$ 14.14	3.1%	\$ (57.69)	-9.4%	\$ (73.70)	-7.9%	\$ (83.29)	-2.6%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	950,000	3,000	kW	\$ 381.17	3.2%	\$ (3,889.93)	-18.4%	\$ (4,813.93)	-12.1%	\$ (5,439.74)	-2.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	300		kWh	\$ 0.62	3.0%	\$ (0.22)	-0.9%	\$ (0.47)	-1.7%	\$ (0.42)	-0.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Retailer)	650		kWh	\$ 0.73	2.9%	\$ (1.94)	-5.9%	\$ (2.48)	-5.7%	\$ (2.80)	-2.0%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	440	2	kW	\$ 0.80	3.1%	\$ (1.76)	-5.4%	\$ (2.22)	-5.3%	\$ (2.51)	-2.3%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Retailer)	61,000	170	kW	\$ 279.79	3.1%	\$ 26.74	0.3%	\$ (12.02)	-0.1%	\$ (13.58)	-0.1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	5,500,000	15,700	kW	\$1,458.09	3.0%	\$ (8,074.95)	-13.6%	\$ (12,657.78)	-7.9%	\$ (14,303.29)	-1.4%

50

2. PUBLICATION NOTICE

Grimsby Power will post a notice related to this application on its website at www.grimsbypower.com. A hard copy will be available upon request.

3. ANNUAL ADJUSTMENT MECHANISM - PRICE CAP IR (3.2.1)

In calculating 2027 rates, Grimsby Power applied a Price Cap Adjustment of 3.00% to its 2026 base distribution rates as approved through our last IRM application EB-2025-0035. The application of the 3.00% adjustment is based on the rate-setting parameters provided in the Board's 2027 IRM Rate Generator model and OEB letter regarding inflation parameters issued June 11, 2026. Table 2 shows default values used in the determination of the Price Cap Adjustment.

Table 2
Price Cap Parameters

Price Escalator		3.00%
X-Factor	Less: Productivity Factor	0.00%
	Less: Stretch Factor Group 1	0.00%
Price Cap Index		3.00%

4. APPLICATION ANNUAL ADJUSTMENT - PRICE CAP ADJUSTMENT (3.2.1.1)

The price cap index adjustment is applied to distribution rates uniformly across all customer rate classes. The adjustment was not applied to the following components of delivery rates:

- Rate adders or riders
- Low voltage service charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural Rate Protection Charge
- Standard Supply Service – Administrative Charge
- Capacity Based Recovery
- MicroFit Service Charge

- Specific Service Charges
- Transformation and Primary Metering Allowances; and
- Smart Metering Entity Charge

5. COST RATIO ADJUSTMENTS (3.2.2)

There were no prescribed adjustments to the revenue to cost ratios from GPI's 2022 Cost of Service application (EB-2021-0027).

6. RATE DESIGN FOR RESIDENTIAL ELECTRICITY CUSTOMERS (3.2.3)

On April 2, 2015, the OEB released its Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2012-0210). The policy stated that electricity distributors would transition the residential rate class to a fully fixed monthly distribution service charge. The transition was implemented over a four-year period. The first year of the transition was 2016 per Grimsby Power's 2016 Cost of Service application (EB-2015-0072).

In GPI's 2019 IRM application (EB-2018-0035) Grimsby Power sought approval for the fourth and final year to transition to fully fixed residential distribution rates. With the approval of the 2019 application, Grimsby Power's residential customers moved to a fully fixed distribution rate, no further transitional adjustments are required.

7. RETAIL TRANSMISSION SERVICE RATES (RTSR) (3.2.4)

In reference to Board Guideline G-2008-0001 – Guideline *Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges*, issued March 31, 2025, Grimsby Power is applying for an adjustment to its Retail Transmission Service Rates based on a comparison of historical transmission costs adjusted for new Uniform Transmission Rates (UTR) and revenues generated from existing RTSRs. The expectation of this approach is to minimize variances in the USoA Accounts 1584 and 1586.

The 2027 IRM Rate Generator Model was used to determine the proposed Retail Transmission Service Rates effective January 1, 2027. Tab 11 of the model reflects Board approved Uniform Transmission Rates (UTR's) and Hydro One Sub Transmission rates effective January 1, 2026. Per Chapter 3 filing requirements Board staff will update the rate generator model to incorporate

preliminary and/or approved uniform transmission and sub transmission rates for 2027.

The proposed adjustment to the Retail Transmission Service Rates and detailed calculations are presented in tabs 10 to 15 of the 2027 IRM Rate Generator Model.

The billing determinants utilized in the model are derived from the 2025 RRR 2.1.5 – Performance Based Regulation, section 2.1.5.4 – Demand and Revenue. Grimsby Power confirms that the billing determinants used in the model are accurate.

A reduced rate for Electric Vehicle (EV) charging facilities has been included in the 2027 RTSR Network and Connection rates. GPI did not have any EV charging stations opt-in to the reduced EVC rate. Accordingly, the quantities for Network EV Charging and Connection EV Charging have been left blank.

The current and proposed Retail Transmission Service Rates along with the dollar value and percentage change are shown in Table 3 below.

Table 3
Retail Transmission Service Rates – Current vs. Proposed

RTSR Network					
Rate Class	Unit	Current RTSR-Network	Proposed RTSR-Network	\$ Change	% Change
Residential Service Classification	\$/kWh	0.0115	0.0110	-0.0005	-4.35%
General Service Less Than 50 kW Service Classification	\$/kWh	0.0107	0.0102	-0.0005	-4.68%
General Service 50 To 4,999 kW Service Classification	\$/kW	4.2359	4.0539	-0.1821	-4.30%
General Service 50 To 4,999 kW Service Classification - EV Charging	\$/kW	0.7201	0.6892	-0.0310	-4.30%
Unmetered Scattered Load Service Classification	\$/kWh	0.0107	0.0102	-0.0005	-4.68%
Street Lighting Service Classification	\$/kW	3.1543	3.0187	-0.1356	-4.30%
Embedded Distributor Service Classification	\$/kW	5.6029	5.3621	-0.2408	-4.30%

RSTR Connection					
Rate Class	Unit	Current RTSR-Connection	Proposed RTSR-Connection	\$ Change	% Change
Residential Service Classification	\$/kWh	0.0053	0.0050	-0.0003	-5.68%
General Service Less Than 50 kW Service Classification	\$/kWh	0.0047	0.0044	-0.0003	-6.33%
General Service 50 To 4,999 kW Service Classification	\$/kW	2.0383	1.9123	-0.1260	-6.18%
General Service 50 To 4,999 kW Service Classification - EV Charging	\$/kW	0.3465	0.3251	-0.0214	-6.18%
Unmetered Scattered Load Service Classification	\$/kWh	0.0047	0.0044	-0.0003	-6.33%
Street Lighting Service Classification	\$/kW	1.4950	1.4026	-0.0924	-6.18%
Embedded Distributor Service Classification	\$/kW	0.8262	0.7751	-0.0511	-6.18%

It is expected that Grimsby Power will need to recoup \$3,317,939 (compared to \$3,227,883 in 2026) in network charges to offset costs imposed by the IESO and Hydro one. This is a slight increase in cost compared to 2026. That amount will be collected based on higher expected volumes resulting in a lower rate for each rate class.

GPI is expecting to recover connection charges of \$1,216,484 to cover costs imposed by the IESO and Hydro One. This amount represents an increase of \$52,337 compared to 2026. The higher costs will be collected based on higher expected volumes resulting in a lower rate for each rate class.

The allocation of cost recovery is categorized by rate class; there will be an average decrease of 4.4% year-over-year for Network charges and an average decrease of 6.15% for Connection charges.

8. LOW VOLTAGE SERVICE RATES (3.2.5)

Grimsby Power does not request an adjustment to its low voltage rates.

9. REVIEW & DISPOSITION - GROUP 1 DEFERRAL & VARIANCE BALANCES (3.2.6)

Grimsby Power has completed the Board Staff's 2027 IRM Rate Generator—Tab 3 Continuity Schedule (Appendix B) and Tab 4 Billing Determinants for Deferral/Variance. The allocation of the deferral and variance balance is based on kWh, kW or customer count from Grimsby Power's 2025 RRR filing. Grimsby Power confirms that the quantities in the model are accurate and is requesting disposition of all Group 1 accounts, except for 1595 (2024) and 1595 (2025).

The threshold test shows a claim per kWh of \$0.0003 which is below the disposition threshold of \$0.001 per kWh (debit or credit). The total amount requested for disposition, after a 2025 principal adjustment, is \$85,949. Although GPI is below the threshold we believe it is prudent to dispose of the total claim amount of \$85,949. After Global Adjustment (\$189,491) and Capacity Based Recovery (\$107,472) are separated from the total claim amount, the remaining claim for the variance accounts is (\$211,014), $(\$85,949 - \$189,491 - \$107,472 = -\$211,014)$. When this amount is allocated across the various rate classes, the resulting rate riders round to at least three decimal places for all rate class. Accordingly, no negligible rate riders result. Taking this into consideration, GPI continues to believe that it is prudent to dispose of these amounts.

Grimsby Power is proposing a rate rider recovery period of one-year for all RSVA accounts. All rate riders are shown below in Table 4.

Table 4
Rate Riders for Disposition of RSVA's

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

All carrying charges for RSVA accounts are calculated using the Board's prescribed rates. The projected interest from January to December 2026 was calculated using the interest rate of 2.55%.

The projected interest on December 31, 2025 principal balances adjusted for 2026 dispositions is shown in table 5 below.

Table 5
Projected Interest on December 31, 2025 Balances Adjusted for 2026 Disposition

			Interest Rate	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	
			# of days	31	28	31	30	31	30	31	31	30	31	30	31	
			Closing Principal Balances as of Dec 31, 2025 Adjusted for Disposition													Total Prjected Interest
Group 1 Accounts	Account Number	during 2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
LV Variance Account	1550	-\$ 245,665.22	-\$ 532.05	-\$ 480.56	-\$ 532.05	-\$ 514.89	-\$ 532.05	-\$ 514.89	-\$ 532.05	-\$ 532.05	-\$ 514.89	-\$ 532.05	-\$ 514.89	-\$ 532.05	-\$ 514.89	-\$ 6,264.46
Smart Metering Entry Charge Variance Account	1551	-\$ 4,590.48	-\$ 9.94	-\$ 8.98	-\$ 9.94	-\$ 9.62	-\$ 9.94	-\$ 9.62	-\$ 9.94	-\$ 9.94	-\$ 9.62	-\$ 9.94	-\$ 9.62	-\$ 9.94	-\$ 9.94	-\$ 117.06
RSVA - Wholesale Market Service Charge5	1580	-\$ 289,507.90	-\$ 627.00	-\$ 566.33	-\$ 627.00	-\$ 606.78	-\$ 627.00	-\$ 606.78	-\$ 627.00	-\$ 627.00	-\$ 606.78	-\$ 627.00	-\$ 606.78	-\$ 627.00	-\$ 627.00	-\$ 7,382.45
Variance WMS – Sub-account CBR Class B5	1580	-\$ 103,932.43	-\$ 225.09	-\$ 203.31	-\$ 225.09	-\$ 217.83	-\$ 225.09	-\$ 217.83	-\$ 225.09	-\$ 225.09	-\$ 217.83	-\$ 225.09	-\$ 217.83	-\$ 225.09	-\$ 225.09	-\$ 2,650.28
RSVA - Retail Transmission Network Charge	1584	-\$ 39,883.03	-\$ 86.38	-\$ 78.02	-\$ 86.38	-\$ 83.59	-\$ 86.38	-\$ 83.59	-\$ 86.38	-\$ 86.38	-\$ 83.59	-\$ 86.38	-\$ 83.59	-\$ 86.38	-\$ 86.38	-\$ 1,017.02
RSVA - Retail Transmission Connection Charge	1586	-\$ 5,656.12	-\$ 12.25	-\$ 11.06	-\$ 12.25	-\$ 11.85	-\$ 12.25	-\$ 11.85	-\$ 12.25	-\$ 12.25	-\$ 11.85	-\$ 12.25	-\$ 11.85	-\$ 12.25	-\$ 11.85	-\$ 144.23
RSVA - Power4	1588	-\$ 244,028.68	-\$ 528.51	-\$ 477.36	-\$ 528.51	-\$ 511.46	-\$ 528.51	-\$ 511.46	-\$ 528.51	-\$ 528.51	-\$ 511.46	-\$ 528.51	-\$ 511.46	-\$ 528.51	-\$ 511.46	-\$ 6,222.73
RSVA - Global Adjustment4	1589	-\$ 183,149.69	-\$ 396.66	-\$ 358.27	-\$ 396.66	-\$ 383.86	-\$ 396.66	-\$ 383.86	-\$ 396.66	-\$ 396.66	-\$ 383.86	-\$ 396.66	-\$ 383.86	-\$ 396.66	-\$ 383.86	-\$ 4,670.32
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	-\$ 38,546.03	-\$ 83.48	-\$ 75.40	-\$ 83.48	-\$ 80.79	-\$ 83.48	-\$ 80.79	-\$ 83.48	-\$ 83.48	-\$ 80.79	-\$ 83.48	-\$ 80.79	-\$ 83.48	-\$ 83.48	-\$ 982.92
															Total	1,635.06

The deferral and variance continuity schedule and subsequent tabs allow for the allocation of variance amounts to Grimsby Power rate classes.

Grimsby Power's Embedded Distributor rate class contributes only to variances in accounts 1584 RSVA-Retail Transmission Network Charge and 1586 RSVA-Retail Transmission Connection Charge. The Embedded Distributor is billed Network and Connection charges based on Grimsby Power's OEB-approved tariff sheet, and the difference between those charges and the Uniform Transmission Rates creates balances recorded in accounts 1584 and 1586. All other charges for the Embedded Distributor rate class are billed at final posted IESO rates, so related expenses and revenues offset each other, and no balances accumulate in other variance accounts.

To allocate variance balances appropriately amongst rate classes Grimsby Power made changes to the 2027 Rate Generator Model. Grimsby Power changed tab 4 Billing Det. For Def-Var to include quantities for the Embedded Distributor in Metered kWh for Wholesale Market Participants (WMP) and Metered kW for Wholesale Market Participants (WMP). We also removed the kWh value from Metered kWh for Non-RPP Customers (excluding WMP) and removed the kW from Metered kW for Non-RPP Customers (excluding WMP). These model changes remove any allocation of 1588, 1589 or 1580 from the Embedded Distributor, which accurately depicts how the Embedded Distributor contributed to variance accounts.

The Embedded Distributor does not contribute to the variance amount in 1550 either; therefore; another model change was required. To allocate the 1550 account balance to all rate classes except the Embedded Distributor, Grimsby Power used the % of Total kWh adjusted for WMP to calculate the allocation instead of the % of Total kWh (Tab 5).

The charging parameters noted above mirror that of a Wholesale Market Participant although the Embedded Distributor does not pay the IESO directly. The changes to the model accommodate the need to align the allocation of variance balances to rates classes that have contributed to the variance balance. The following tables show the tabs that allocate variance balances before and after model changes.

Table 6
Tab 4. Billing Det. For Def-Var Before Embedded Distributor Adjustments

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participant	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2023)	Number of Customers for Residential and GS<50 classes
RESIDENTIAL SERVICE CLASSIFICATION	kWh	103,951,051	0	728,633	0			103,951,051	0	39%	11,043
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	19,493,145	0	2,949,558	0			19,493,145	0	9%	795
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	74,269,693	232,983	66,682,293	211,982	3,204,340	6,147	71,065,354	226,836	43%	117
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	330,181	0	1,349	0			330,181	0	0%	62
STREET LIGHTING SERVICE CLASSIFICATION	kW	738,881	2,051	738,881	2,051			738,881	2,051	0%	2,701
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	65,747,906	180,264	65,747,906	180,264			65,747,906	180,264	7%	1
Total		264,530,858	415,299	136,848,619	394,298	3,204,340	6,147	261,326,518	409,152	100%	14,719

Table 7

Tab 4. Billing Det. For Def-Var After Embedded Distributor Adjustments

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participant	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2023)	Number of Customers for Residential and GS<50 classes
RESIDENTIAL SERVICE CLASSIFICATION	kWh	103,951,051	0	728,633	0			103,951,051	0	39%	11,043
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	19,493,145	0	2,949,558	0			19,493,145	0	9%	795
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	74,269,693	232,983	66,682,293	211,982	3,204,340	6,147	71,065,354	226,836	43%	117
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	330,181	0	1,349	0			330,181	0	0%	62
STREET LIGHTING SERVICE CLASSIFICATION	kW	738,881	2,051	738,881	2,051			738,881	2,051	0%	2,701
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	65,747,906	180,264	0	0	65,747,906	180,264	0	0	7%	1
Total		264,530,858	415,299	71,100,714	214,034	68,952,246	186,411	195,578,612	228,888	100%	14,719

Table 8

Tab 5. Allocation of Group 1 Before Embedded Distributor Adjustments

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Total non-RPP kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2023)
RESIDENTIAL SERVICE CLASSIFICATION	39.3%	0.5%	93.3%	39.8%	(100,419)	(4,690)	(118,250)	16,399	(2,402)	100,767	22,825
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	7.4%	2.2%	6.7%	7.5%	(18,831)	(338)	(22,174)	3,075	(450)	18,896	5,446
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	28.1%	48.7%	0.0%	27.2%	(71,746)	0	(80,841)	11,717	(1,716)	68,889	25,174
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.0%	0.1%	(319)	0	(376)	52	(8)	320	72
STREET LIGHTING SERVICE CLASSIFICATION	0.3%	0.5%	0.0%	0.3%	(714)	0	(841)	117	(17)	716	278
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	24.9%	48.0%	0.0%	25.2%	(63,514)	0	(74,792)	10,372	(1,519)	63,734	4,090
Total	100.0%	100.0%	100.0%	100.0%	(255,542)	(5,027)	(297,272)	41,733	(6,113)	253,322	57,886

Table 9

Tab 5. Allocation of Group 1 After Embedded Distributor Adjustments

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Total non-RPP kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2023)
RESIDENTIAL SERVICE CLASSIFICATION	39.3%	1.0%	93.3%	53.2%	(135,822)	(4,690)	(158,002)	16,399	(2,402)	134,642	22,825
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	7.4%	4.1%	6.7%	10.0%	(25,470)	(338)	(29,629)	3,075	(450)	25,248	5,446
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	28.1%	93.8%	0.0%	36.3%	(92,854)	0	(108,017)	11,717	(1,716)	92,047	25,174
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.0%	0.2%	(431)	0	(502)	52	(8)	428	72
STREET LIGHTING SERVICE CLASSIFICATION	0.3%	1.0%	0.0%	0.4%	(965)	0	(1,123)	117	(17)	957	278
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	24.9%	0.0%	0.0%	0.0%	0	0	0	10,372	(1,519)	0	4,090
Total	100.0%	100.0%	100.0%	100.0%	(255,542)	(5,027)	(297,272)	41,733	(6,113)	253,322	57,886

Table 10

Tab 6.1 Global Adjustment **Before** Embedded Distributor Adjustments

	Total Metered Non-RPP 2025 Consumption excluding WMP		Non-RPP Metered 2025 Consumption for Current Class B Customers (Non- RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)		% of total kV	Total GA \$ allocated to Current Class B Customers		GA Rate Rider
	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	728,633	0	728,633	0	0.5%	\$1,009	\$0.0014 kWh
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	2,949,558	0	2,949,558	0	2.2%	\$4,084	\$0.0014 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	66,682,293	205,835	66,682,293	205,835	48.7%	\$92,333	\$0.0014 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,349	0	1,349	0	0.0%	\$2	\$0.0015 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	738,881	2,051	738,881	2,051	0.5%	\$1,023	\$0.0014 kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	65,747,906	180,264	65,747,906	180,264	48.0%	\$91,040	\$0.0014 kWh
Total		136,848,619	388,151	136,848,620	388,151	100.0%	\$189,491	

Table 11

Tab 6.1 Global Adjustment **After** Embedded Distributor Adjustments

	Total Metered Non-RPP 2025 Consumption excluding WMP		Non-RPP Metered 2025 Consumption for Current Class B Customers (Non- RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total GA \$ allocated to Current Class B Customers		GA Rate Rider
	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	728,633	0	728,633	0	1.0%	\$1,942	\$0.0027 kWh
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	2,949,558	0	2,949,558	0	4.1%	\$7,861	\$0.0027 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	66,682,293	205,835	66,682,293	205,835	93.8%	\$177,716	\$0.0027 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,349	0	1,349	0	0.0%	\$4	\$0.0030 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	738,881	2,051	738,881	2,051	1.0%	\$1,969	\$0.0027 kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	0	0	0	0.0%	\$0	\$0.0000	
Total		71,100,714	27,623	71,100,714	27,623	100.0%	\$189,492	

Grimsby Power considers the above noted model changes appropriate to accurately allocate the variance balances to rate classes that contributed to the variance amounts.

The deferral and variance account balances match the Audited Financial Statements and the 2.1.7 RRR Trial Balance at December 31, 2025 with the exception of 1588 Power, 1580 WMS and WMS CBR Class B. Further explanation is provided in section 11 and 13 respectively.

10. ADJUSTMENTS TO DEFERRAL AND VARIANCE ACCOUNTS (3.2.6)

GPI did not make any adjustments to DVA balances that were previously approved for disposition on a final basis.

11. COMMODITY ACCOUNTS 1588 and 1589 (3.2.6.1)

Since February 21, 2019, the Board has issued multiple accounting guidance documents related to commodity pass through accounts 1588 and 1589. GPI confirms that all transactions recorded

in accounts 1588 and 1589 are accounted for in accordance with each version of the Accounting Guidance. The balances in 1588 & 1589 were last disposed, on a final basis, for 2024 balances through GPI's 2026 IRM application (EB-2025-0035).

Grimsby Power confirms that the Global Adjustment charge is prorated into RPP and non-RPP portions. Grimsby Power requests the disposition of 1588 and 1589 on a final basis.

The Global Adjustment (GA) variance account 1589 captures the difference between the GA amount billed to non-RPP Class B customers at the 2nd estimate and the actual GA amount paid by Grimsby Power to the IESO for non-RPP Class B customers.

To dispose of the \$198,491 balance in account 1589, Grimsby Power is proposing a volumetric rate rider of \$0.0027 for all non-RPP Class B customers, excluding the Unmetered Scattered Load rate class and the Embedded Distributor, which have proposed rate riders of \$0.0030 and \$0.000, respectively.

The proposed GA rate rider for Non RPP Class B customers is shown in table 12 below.

Table 12
Tab 6.1 - GA Rate Rider for Non-RPP Class B

	Total Metered Non-RPP 2025 Consumption excluding WMP		Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	728,633	0	728,633	0	1.0%	\$1,942	\$0.0027	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	2,949,558	0	2,949,558	0	4.1%	\$7,861	\$0.0027	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	66,682,293	205,835	66,682,293	205,835	93.8%	\$177,716	\$0.0027	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	1,349	0	1,349	0	0.0%	\$4	\$0.0030	kWh
STREET LIGHTING SERVICE CLASSIFICATION	738,881	2,051	738,881	2,051	1.0%	\$1,969	\$0.0027	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	0		0		0.0%	\$0	\$0.0000	
Total	71,100,714	27,623	71,100,714	27,623	100.0%	\$189,492		

In 2025, Grimsby Power did not have any Class A transitional customers.

Global adjustment rate riders are calculated on an energy basis (kWh).

Account 1588 captures the difference between the amount collected from customers for the cost of electricity and the amount charged by the IESO. The OEB uses a reasonability test to ensure that the amount requested for disposal is appropriate. The reasonability test ensures that the

238 amount requested for disposal is within one percent of the total power purchased. Grimsby
239 Power is requesting principal disposition of \$244,028, which is 1.1% of the \$21,931,172 paid for
240 power.

241 GPI has added a principal adjustment for 2025 to account for a difference between unbilled and
242 actual revenue for 2025. In December 2025 the unbilled revenue was \$129,372 lower than the
243 actual revenue. This principal adjustment was added to cell BF28 of the Continuity Schedule
244 (Tab 3 of the Rate Generator model) which reduces the total claim amount. This adjustment
245 created a variance between the 2.1.7 RRR Balance and the 2025 Balance.

246 **12. COMMODITY ACCOUNTS ANALYSIS WORKFORM (3.2.6.1)**

247 Grimsby Power completed the 2026 Commodity Accounts Analysis Workform (Appendix C). The
248 completed workform shows an unresolved difference of -0.2% of GA paid to the IESO after
249 adjustments. The unresolved difference is within the Board's +/- 1% threshold.

250 Grimsby Power invoices its customers based on the second estimate GA except for the
251 Embedded Distributor, which is invoiced at the final posted GA rate.

252 The 2025 RRR Filing data showed 126,271,613 non-loss adjusted kWh for Non RPP Class B
253 customers. The Non-RPP Class B including loss adjusted consumption, adjusted for Unbilled
254 (kWh) was 132,140,608. Using these two figures the loss factor calculated by the 2027
255 Commodity Accounts Analysis Workform is 1.0465 which is 0.0067 more than GPI's approved
256 loss factor of 1.0398, which is below the 1% threshold.

257 The total expected GA variance calculated using the Commodity Accounts Analysis workform is
258 \$266,375. The variance was derived using the GA at the paid rate, the GA billed at 2nd estimate
259 and an expected GA amount due to volume variance. The table below shows the calculation.

Table 13

Total Expected GA Variance Calculation

Consumption at GA Rate Paid (A)	Consumption as GA Rate Billed (B)	Expected GA Volume Variance (C)	Total Expected GA Variance (D) = A-B+C
\$ 5,986,932	\$ 5,931,284	\$ 210,727	\$ 265,375

Table 14 below shows the full data for the analysis of expected GA from the Commodity Accounts Analysis workform.

Table 14

Analysis of Expected GA Amount

Analysis of Expected GA Amount
Year

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	10,007,735	10,001,176	11,522,293	11,528,853	0.04580	\$ 528,021	0.04110	\$ 473,836	\$ (54,186)
February	11,648,905	11,522,293	8,571,848	8,698,459	0.00020	\$ 1,740	0.00300	\$ 26,095	\$ 24,356
March	9,413,762	8,571,848	9,701,715	10,543,629	0.06120	\$ 645,270	0.06950	\$ 732,782	\$ 87,512
April	9,691,965	9,701,715	9,426,258	9,416,509	0.05990	\$ 564,049	0.06920	\$ 651,622	\$ 87,574
May	9,502,470	9,426,258	10,703,017	10,779,229	0.14370	\$ 1,548,975	0.13490	\$ 1,454,118	\$ (94,857)
June	10,849,375	10,703,017	15,290,460	15,436,818	0.08780	\$ 1,355,353	0.05970	\$ 921,578	\$ (433,775)
July	15,199,754	15,290,460	13,936,035	13,845,329	-0.00180	\$ (24,922)	0.01440	\$ 199,373	\$ 224,294
August	13,887,827	13,936,035	11,894,626	11,846,418	0.01750	\$ 207,312	0.03010	\$ 356,577	\$ 149,265
September	11,832,734	11,894,626	9,406,579	9,344,587	0.08190	\$ 765,330	0.06190	\$ 578,436	\$ (186,894)
October	9,503,529	9,406,579	8,980,605	9,077,554	0.04220	\$ 383,073	0.04890	\$ 443,892	\$ 60,820
November	8,849,805	8,980,605	10,146,379	10,015,573	0.02550	\$ 255,397	0.01820	\$ 182,283	\$ (73,114)
December	10,172,245	10,146,373	11,581,677	11,607,549	-0.02570	\$ (298,314)	-0.00290	\$ (33,662)	\$ 264,652
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	130,560,106	129,580,985	131,161,487	132,140,608		\$ 5,931,284		\$ 5,986,932	\$ 55,647

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
135,321,157	132,140,608	3,180,549	0.06625	\$ 210,727

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh)
**Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

Total Expected GA Variance	\$ 266,375
-----------------------------------	-------------------

The actual net change in the principal from the G/L was \$183,150. The unresolved difference between the G/L and the GA Analysis workform was (\$83,225) or -1.4% prior to any adjustments. Adjustments to the net change included:

- An adjustment of \$88,551 to account for the Embedded Distributor being invoiced at the final posted GA rate instead of the 2nd estimate. The analysis of the expected GA in the GA Analysis workform calculates GA revenue from the Embedded Distributor at the 2nd estimate. A reconciling item is required to accommodate GA revenue from the Embedded Distributor at the final posted rate. The calculated dollar value of 2nd estimate GA revenue vs. final posted rate is shown in Table 15 below. The workform understates the revenue by \$88,551.

Table 15

Calculation of Embedded Distributor GA at Final Posted Rate vs. Second Estimate

	A) Embedded Distributor kWh	B) GA 2nd Estimate	C)=A*B Embedded Distributor at 2nd Estimate GA	D) Final Posted GA	E)=A*D Embedded Distributor at Final Posted GA	F)=E-C Difference Between Embedded Distributor at Final Posted Rate and 2nd Estimate
Jan-24	4,844,510.59	0.0458	\$ 221,782	0.0411	\$ 199,061	-\$ 22,721
Feb-24	6,115,959.92	0.0002	\$ 1,101	0.0030	\$ 18,348	\$ 17,247
Mar-24	4,526,711.67	0.0612	\$ 277,035	0.0695	\$ 314,516	\$ 37,481
Apr-24	4,634,529.27	0.0599	\$ 277,655	0.0692	\$ 320,478	\$ 42,823
May-24	5,028,233.99	0.1437	\$ 722,557	0.1349	\$ 678,460	-\$ 44,098
Jun-24	6,261,100.24	0.0878	\$ 549,474	0.0597	\$ 373,913	-\$ 175,561
Jul-24	9,822,156.05	- 0.0018	-\$ 17,287	0.0144	\$ 141,243	\$ 158,530
Aug-24	7,493,706.65	0.0175	\$ 130,840	0.0301	\$ 225,561	\$ 94,720
Sep-24	6,356,855.82	0.0819	\$ 520,690	0.0619	\$ 393,172	-\$ 127,519
Oct-24	4,454,793.77	0.0422	\$ 187,992	0.0489	\$ 217,617	\$ 29,624
Nov-24	4,089,542.27	0.0255	\$ 104,283	0.0182	\$ 74,266	-\$ 30,017
Dec-24	4,736,572.14	- 0.0257	-\$ 121,872	-0.0029	-\$ 13,831	\$ 108,041
	68,364,672.38		\$ 2,854,250		\$ 2,942,802	\$ 88,551

- An adjustment of \$3,742 to remove prior year end unbilled to actual revenue difference.
- An adjustment of (\$23,134) to add current year end unbilled to actual revenue difference.

These reconciling items and the total unresolved difference are shown in table 16 below.

Table 16

Global Adjustment Reconciling Items

Note 5 Reconciling Items					
	Item	Amount	Explanation	Principal Adjustments	Principal Adjustments
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 183,150		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences	\$ 3,742			
2b	Add current year end unbilled to actual revenue differences	\$ (23,134)			
3a	Significant prior period billing adjustments recorded in current year			No	Not Material
3b	Significant current period billing adjustments recorded in other year(s)			No	Not Material
4	CT 148 prior period adjustments recorded in the current year				
5a	IESO Settlement Adjustments - within 24 months of IESO invoice				
5b	IESO Settlement Adjustments - outside of 24 months of IESO invoice	\$ -			
6	Embedded Distributor Charge at Final Posted Rate	\$ 88,551	Grimsby's Embedded Distributor rate class is invoiced at the final posted rate. The reconciling item	No	corrects this models calculations to actual
7					
8					
9					
10					
Note 6					
	Adjusted Net Change in Principal Balance in the GL	\$ 252,309			
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 266,375			
	Unresolved Difference	\$ (14,065)			
	Unresolved Difference as % of Expected GA Payments to IESO	-0.2%			

13. CAPACITY BASED RECOVERY (CBR) (3.2.6.2)

Grimsby Power follows the OEB's Accounting Guidance on CBDR issued July 25, 2016.

Grimsby Power records WMS revenues for CBDR on consumption for Class B customers, excluding Wholesale Market Participants, in Account 4062 Billed - WMS Sub-account CBR class B. Costs recorded from charge type 1351 for CBDR class B consumption are recorded in Account 4708 Charges – WMS, Sub-account CBDR Class B. Grimsby Power tracks the variance between CBDR revenue and costs from Class B customers in Account 1580 WMS Sub-account CBDR Class B. Monthly opening balances are subject to carrying charges at the Board's prescribed rate.

The balance of 1580 Sub-account CBDR Class B was not added to Account 1580 WMS control account because, when separated, the volumetric rate rider for CBR Class B was plus/minus \$0.0000 for all rate classes. The CBR Class B amount will be disposed of over one year. The rate rider for each rate class is shown in Table 17 below.

Table 17
CBR Class B Rate Rider

	Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
	kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	103,951,051	0	0	0	0	103,951,051	0	53.2%	\$57,122	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	19,493,145	0	0	0	0	19,493,145	0	10.0%	\$10,712	\$0.0005	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	71,065,354	226,836	0	0	0	71,065,354	226,836	36.3%	\$39,051	\$0.1722	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	330,181	0	0	0	0	330,181	0	0.2%	\$181	\$0.0005	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	738,881	2,051	0	0	0	738,881	2,051	0.4%	\$406	\$0.1979	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	0	0	0	0	0	0	0	0.0%	\$0	\$0.0000	kW
Total		195,578,612	228,888	0	0	0	195,578,612	228,888	100.0%	\$107,472		

The \$199,680 difference between the 2.1.7 RRR and 2025 balances for 1580 WMS and 1580 WMS CBR Sub-account Class B is due to the RRR filing not separately reporting the Class B sub-account amount. The combined difference between the main and CBR Class B accounts is zero.

Grimsby Power's Class A customers are charged CBR based on their peak demand factor and no variance accumulates in 1580 WMS Sub-account CBDR Class A.

14. DISPOSITION OF 1595 (3.2.6.3)

On an annual basis Grimsby Power transfers principal and carrying charge amounts approved for disposition to account 1595 for that rate year. As per Chapter 3 filing requirements, distributors become eligible to seek disposition of residual balances in account 1595, only one time, two years after the expiry of the rate rider.

GPI requests disposition of the \$57,886 residual balance in account 1595 (2023), now eligible two years after the rate rider expired. The balance is primarily due to a \$37,086 under-recovery of the 2023 DVA rate rider, driven by lower actual consumption and demand than forecast in GPI's 2023 IRM Application. The GA rate rider was over-collected by \$12,910, partially offsetting the DVA under-collection and resulting in a residual principal balance of \$24,176. With accrued interest, the remaining balance in account 1595 (2023) is \$57,886.

Table 18 compares forecast and actual DVA rate rider recovery by rate class.

Table 18

Comparison Between 2023 Forecast and Invoiced – DVA Rate Riders

Rate Class	Units	2023 Actual Recovery		2023 Forecast Recovery		Difference Actual vs.	Difference Actual vs.
		Quantity	\$	Quantity	\$		
RESIDENTIAL	kWh	97,001,679	\$378,473	102,801,909	\$405,381	(5,800,230)	(\$26,908)
GENERAL SERVICE LESS THAN 50 KW	kWh	19,260,506	\$86,619	19,588,496	\$87,786	(327,990)	(\$1,167)
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	kW	196,977	\$299,139	201,217	\$314,123	(4,240)	(\$14,984)
UNMETERED SCATTERED LOAD	kWh	327,241	\$1,309	324,561	\$1,288	2,680	\$21
STREET LIGHTING	kW	2,056	\$2,772	2,051	\$2,766	5	\$6
EMBEDDED DISTRIBUTOR	kW	180,264	\$79,761	164,986	\$73,815	15,278	\$5,945
TOTAL		116,968,723	\$848,074	123,083,220	\$885,159	(6,114,497)	(\$37,086)

Table 19 compares forecast and actual GA rate rider recovery by rate class.

Table 19

Comparison Between 2023 Forecast and Invoiced – GA Rate Rider

Rate Class	Units	2023 GA Actual Recovery		2023 GA Forecast Recovery		Difference Actual vs.	Difference Actual vs.
		Quantity	\$	Quantity	\$		
RESIDENTIAL	kWh	917,727	\$2,662	1,338,262	\$3,851	(420,534.93)	(\$1,189)
GENERAL SERVICE LESS THAN 50 KW	kWh	3,025,627	\$8,774	3,594,070	\$10,343	(568,443.46)	(\$1,569)
GENERAL SERVICE 50 TO 4,999 KW – INTERVAL METERED	kW	56,073,929	\$176,342	50,138,013	\$160,694	5,935,916.30	\$15,648
UNMETERED SCATTERED LOAD	kWh	1,156	\$3	1,353	\$4	(196.67)	(\$1)
STREET LIGHTING	kW	739,281	\$2,144	737,790	\$2,123	1,490.50	\$21
EMBEDDED DISTRIBUTOR	kW	-	\$0	-	\$0	-	\$0
TOTAL		60,757,720	\$189,925	55,809,488	\$177,015	4,948,231.74	\$12,910

The residual balances in the 1595 (2024) and 1595 (2025) are not eligible for disposition.

15. LRAM VARIANCE ACCOUNT (LRAMVA) (3.2.7)

Grimsby Power does not request disposition for account 1568 in this IRM application. The balance was fully disposed of in 2023 and the current balance is zero. In our 2023 IRM application (EB-2022-0035) GPI noted that we would not seek any further dispositions for LRAMVA.

GPI is not requesting the use of the LRAMVA for any distribution rate funded CDM activities or LIP activities.

16. TAX CHANGE (3.2.8)

The OEB's 2008 report entitled Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors prescribes the 50/50 sharing of impacts from legislated tax changes for distributors tax rates embedded in OEB approved base rates known at the time of the application.

Grimsby Power completed the Board's 2027 IRM Rate Generator Model (Tab 8. STS-Tax Change and Tab 9. Shared Tax-Rate Rider). In GPI's 2022 Cost of Service application grossed up taxes of \$303,465 were included in rates. The grossed-up tax amount calculated for 2026 is \$236,803, a reduction of \$66,663. The total amount of shared tax savings is \$33,331. The calculation of the tax difference and shared amount is shown in table 20 below.

Table 20
Summary – Sharing of Tax Change Forecast Amounts

Summary - Sharing of Tax Change Forecast Amounts		
	2022	2027
OEB-Approved Rate Base	\$ 28,607,691	\$ 28,607,691
OEB-Approved Regulatory Taxable Income	\$ 841,687	\$ 841,687
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		11.8%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		7.1%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 110,209
Provincial Taxes Payable		\$ 74,599
Federal Effective Tax Rate		13.1%
Provincial Effective Tax Rate		8.9%
Combined Effective Tax Rate	26.5%	22.0%
Total Income Taxes Payable	\$ 223,047	\$ 184,808
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ 223,047	\$ 184,808
Grossed-up Income Taxes	\$ 303,465	\$ 236,803
Incremental Grossed-up Tax Amount		-\$ 66,663
Sharing of Tax Amount (50%)		-\$ 33,331

The reduction in calculated gross taxes for 2027 is due to a decrease in the combined Federal and Provincial effective tax rate. In the 2022 Cost of Service the combined effective tax rate was 26.5%. In GPI's 2027 IRM the combined effective tax rate is 22.0% as calculated in tab 8. STS-Tax Change. This results in a reduced grossed up income tax amount for 2027.

The calculated tax sharing amount of \$33,331 is allocated to customer rate classes based on GPI's 2022 Board approved billing determinants and distribution rates. The allocation produced a rate rider to the fourth decimal place for all rate classes.

The calculation of the rate riders for the tax-sharing amount is shown in table 21 below.

Table 21
Summary – Sharing of Tax Change Rate Riders

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Require- ment from Rates	Service Charge %	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	11,153	98,232,382	0	30.08	0.0000	0.0000	4,025,787	0	0	4,025,787	100.0%	0.0%	0.0%	62.9%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	845	22,769,981	0	26.39	0.0211	0.0000	267,595	480,447	0	748,041	35.8%	64.2%	0.0%	11.7%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	96	79,247,803	224,689	219.11	0.0000	3.4050	252,415	0	765,066	1,017,481	24.8%	0.0%	75.2%	15.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	60	311,198	0	15.03	0.0094	0.0000	10,822	2,925	0	13,747	78.7%	21.3%	0.0%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,730	751,790	2,087	2.50	0.0000	6.2475	81,900	0	13,039	94,939	86.3%	0.0%	13.7%	1.5%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	1	58,660,344	190,745	17333.83	0.0000	1.5510	208,006	0	295,845	503,851	41.3%	0.0%	58.7%	7.9%
Total		14,885	259,973,498	417,521				4,846,524	483,372	1,073,950	6,403,846				100.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	103,951,051		-20,954	-0.16 \$/customer
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	19,493,145		-3,893	-0.0002 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	74,269,693	232,983	-5,296	-0.0227 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	330,181		-72	-0.0002 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	738,881	2,051	-494	-0.2409 kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	65,747,906	180,264	-2,622	-0.0145 kW
Total		264,530,858	415,299	-\$33,331	

This IRM application excludes the impacts of changes in CCA rules from the tax change calculation.

17. Z-FACTOR CLAIMS (3.2.9)

Grimsby Power is not submitting a Z-Factor claim in this application.

18. ADVANCED CAPITAL MODULE (3.3.1)

Grimsby Power is not seeking ACM funding in this application.

19. INCREMENTAL CAPITAL MODULE (3.3.2)

Grimsby Power is not filing an ICM in this application.

20. CURRENT TARIFF SHEETS

Grimsby Power's current 2026 tariff sheets from EB-2025-0035 are provided in Appendix D.

21. PROPOSED TARIFF SHEETS

Grimsby Power's proposed 2026 tariff sheets are provided in Appendix E. The proposed tariff sheets do not include a tariff sheet for Ontario Electricity Support Program Recipient credits. Grimsby Power currently applies OESP credits as follows according to EB-2016-0376 Order for OESP Credits and in accordance with Schedule 1 of O. Reg. 314/15 under the *Ontario Energy Board Act, 1998*.

Class	Tariff Value	OESP Monthly Credit Amount
A	T10	\$35
B	T11	\$40
C	T1	\$45
D	T2	\$51
E	T12	\$52
F	T3	\$57
G	T13	\$60
H	T4	\$63
I	T5	\$68
J	T6	\$75
K	T7	\$83
L	T8	\$90
M	T9	\$113

22. BILL IMPACTS

Grimsby Power has provided the bill impacts from this application in Appendix F.

The bill impacts of this application, as filed, range from a decrease of 0.1% to a decrease of 2.9%. For a typical residential RPP customer consuming 750 kWh per month, the total bill decrease is \$1.43 per month, or 1.03%. The main contributor to the total bill decrease for a typical residential customer is the reduction in rate riders. The rate rider decrease removes \$2.03 from the current bill.

The bill impacts from Tab 21 of the 2027 Rate Generator Model are shown in table 22 below.

Table 22
Summary of Bill Impacts

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.05	3.0%	\$ (0.97)	-2.3%	\$ (1.60)	-2.9%	\$ (1.43)	-1.0%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.32	2.9%	\$ (3.08)	-3.1%	\$ (4.74)	-3.6%	\$ (4.25)	-1.2%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 17.63	3.1%	\$ (97.27)	-11.9%	\$ (121.91)	-9.3%	\$ (137.75)	-2.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.62	3.0%	\$ (0.22)	-0.9%	\$ (0.47)	-1.7%	\$ (0.42)	-0.7%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	\$ 279.79	3.1%	\$ 26.74	0.3%	\$ (12.02)	-0.1%	\$ (13.58)	-0.1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 1,458.09	3.0%	\$ (8,074.95)	-13.6%	\$ (12,657.78)	-7.9%	\$ (14,303.29)	-1.4%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 1.05	3.0%	\$ (2.10)	-4.6%	\$ (2.72)	-4.7%	\$ (3.08)	-1.8%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.05	3.0%	\$ (4.89)	-8.7%	\$ (6.72)	-7.1%	\$ (6.01)	-1.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 1.05	3.0%	\$ (8.19)	-12.6%	\$ (10.02)	-9.7%	\$ (11.32)	-2.6%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 2.32	2.9%	\$ (6.08)	-5.7%	\$ (7.74)	-5.6%	\$ (8.75)	-2.0%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	\$ 1.55	2.9%	\$ (0.88)	-1.4%	\$ (1.63)	-2.1%	\$ (1.46)	-0.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	\$ 17.63	3.1%	\$ (97.27)	-11.9%	\$ (121.91)	-9.3%	\$ (137.75)	-2.6%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 381.17	3.2%	\$ (3,889.93)	-18.4%	\$ (4,813.93)	-12.1%	\$ (5,439.74)	-2.9%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 14.14	3.1%	\$ (57.69)	-9.4%	\$ (73.70)	-7.9%	\$ (83.29)	-2.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.73	2.9%	\$ (1.94)	-5.9%	\$ (2.48)	-5.7%	\$ (2.80)	-2.0%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 0.80	3.1%	\$ (1.76)	-5.4%	\$ (2.22)	-5.3%	\$ (2.51)	-2.3%

This application does not include any rate class with a bill impact exceeding the 10% threshold that would trigger rate mitigation. Grimsby Power believes the proposed bill impacts are fair and reasonable.

23. CERTIFICATION

Grimsby Power followed the instructions provided for the 2026 IRM Rate Generator Model as well as OEB's Chapter 1 (issued December 16, 2025) and Chapter 3 (issued July 14, 2026) Filing Requirements for Electricity Distribution Rate Applications.

Grimsby Power has assessed the organization's processes and procedures and to the best of my knowledge, the following statements regarding deferral and variance accounts are true:

- Grimsby Power has appropriately established a process to settle RPP claims to accurately allocate amounts to 1588 and 1589.
- Sufficient controls have been designed and implemented to provide reasonable assurance of the accuracy, consistency and completeness of account balances. This includes regular management review and an annual third-party auditor review of all regulatory account balances.
- The staff responsible for the disposition of the two accounts are sufficiently trained for the preparation and review of the account balances.

The evidence filed in this application is accurate, consistent and complete to the best of my

405 knowledge.

406 Grimsby Power confirms that the documents filed in support of its 2027 IRM application EB-2026-
407 0044 do not include any personal information as defined in the Freedom of Information and
408 Protection of Privacy Act that has not been otherwise redacted under rule 9A of the OEB's Rules
409 of Practice and Procedure.

410 Accordingly, Grimsby Power applies for an order or orders approving the Tariff of Rates and
411 Charges outlined in Appendix E to this application pursuant to section 78 of the OEB Act, to take
412 effect on January 1, 2027.



Remy Fernandes
President and CEO
Grimsby Power Incorporated



Mioara Domokos
Director of Finance
Grimsby Power Incorporated

413

APPENDIX A – 2027 IRM CHECKLIST

2027 IRM Checklist

Grimsby Power Inc

EB-2026-0044

Date: August 13, 2026

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Page 1-3, Lines 1-50 Page 2, Line 42
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Title Page
3	Completed Rate Generator Model and supplementary work forms in Excel format	Complete/Submitted
3	Current tariff sheet, PDF	Appendix D
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	N/A
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Page 1, Line 24-28
3	Static uniform resource locator (URL) to the distributor's website	Page 4, Line 53
3	Text searchable PDF format for all documents	Complete/Submitted
3	2027 IRM Checklist	Complete/Submitted
3 - 4	Certifications required by a senior officer to support the application as indicated in Chapter 1 of the Filing Requirements	Page 22, Line 390-413
4	Disclosures if generative artificial intelligence used	N/A
3.1.3 Standardized OEB Models Provided		
5	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Page 2, Line 39-40
5	File the Commodity Accounts Analysis Workform	Complete/Submitted
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	N/A Page 5, Line 79-81
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A Page 20, Line 365-366
3.2.2 Revenue to Cost Ratio		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A Page 5, Line 79-81
3.2.3 Rate Design for Residential Electricity Customers		
	Applicable only to distributors that have not completed the residential rate design transition	N/A Page 5, Line 82-91
8	Mitigation plan if total bill increases for any customer class exceed 10%	Page 22, Line 387-389
3.2.4 Electricity Distribution Retail Transmission Service Rates		
	No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB	Complete/Submitted
3.2.5 Low Voltage Service Rates		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	N/A
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	N/A
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs	N/A
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	N/A Page 7, Line 140-148
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Complete/Submitted
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Page 11, Line 208-210 Page 13, Line 241-245 Page 16, Line 302-305
10 - 11	Explanation of any variance between amounts proposed for disposition and amounts reported in RRR, by account	Page 13, Line 241-245 Page 16, Line 302-305
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Page 11, Line 211-213
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	N/A Page 7, Line 149-150

2027 IRM Checklist

Grimsby Power Inc

EB-2026-0044

Date: August 13, 2026

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.6.1 Commodity Accounts 1588 and		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis	Page 12, Line 218-219
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Complete/Submitted
12	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A
12	Supporting explanation and evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	Page 12, Line 235-240 Page 13, Line 241-285
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	N/A
3.2.6.2 Capacity Based Recovery		
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Page 16, Line 286-307
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Page 17, Line 308-318 Page 17, Line 327
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Page 17, Line 308-318
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	Page 17, Line 313-326
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts		
16	If a distributor is requesting rate rider(s) for current rate year to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the most recent OEB decision where the LRAM-eligible amount was approved or confirmed, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model.	N/A Page 18, Line 328-334
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
16	Statement whether it is requesting an LRAMVA for distribution-rate funded NWS activities, excluding Stream 2 local electricity demand-side management (eDSM) programs	N/A Page 18, Line 328-334
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)		
16 - 17	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Complete/Submitted
16 - 17	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	Page 18-20, Line 335-360
3.2.9 Z-Factor Claims		
17	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A Page 20, Line 361-362
17	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A Page 20, Line 361-362
3.2.9.1 Z-Factor Filing Guidelines		
17	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A Page 20, Line 361-362
17 - 18	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A Page 20, Line 361-362
3.2.9.2 Recovery of Z-Factor Costs		
18	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A Page 20, Line 361-362
18	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	N/A Page 20, Line 361-362
18	Residential rate rider to be proposed on fixed basis	N/A Page 20, Line 361-362
18	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A Page 20, Line 361-362

2027 IRM Checklist

Grimsby Power Inc

EB-2026-0044

Date: August 13, 2026

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.10 Off-Ramps		
18 - 19	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
18 - 19	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	N/A
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests		
19	If a Stream 2 local eDSM program funding request is submitted as part of the IRM application, distributors should input the resulting rate riders in Tab 19 - Additional Rates of the rate generator model	N/A
19	Impact of the eDSM rate rider should be included in the overall analysis of bill impacts and rate mitigation	N/A
3.2.12 Capacity Allocation Model		
19 - 20	Provide information to demonstrate how the Capacity Allocation Model has been established. Includes, but not limited to, - Information related to agreed and paid committed capacity - Constructed capacity - Projections for future customer connections - Description of system expansion - Basis and rationale for establishing the CAM	N/A
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A Page 20, Line 363-364
21 - 22	Evidence of passing "Means Test"	N/A Page 20, Line 363-364
21 - 22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A Page 20, Line 363-364
21 - 22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A Page 20, Line 363-364
3.3.2 Incremental Capital Module		
22 - 24	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A Page 20, Line 365-366
22 - 24	Evidence of passing "Means Test"	N/A Page 20, Line 365-366
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A Page 20, Line 365-366
24	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A Page 20, Line 365-366
24	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A Page 20, Line 365-366
24	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A Page 20, Line 365-366
24	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A Page 20, Line 365-366
24	Details by project for the proposed capital spending plan for the expected in-service year	N/A Page 20, Line 365-366
24	Description of the proposed capital projects and expected in-service dates	N/A Page 20, Line 365-366
24	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A Page 20, Line 365-366
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A Page 20, Line 365-366
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A Page 20, Line 365-366
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of NWS to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's NWS Guidelines	N/A Page 20, Line 365-366
3.3.2.3 Assessment of Materiality		
25 - 26	Calculate the maximum allowable capital amount	N/A Page 20, Line 365-366
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
27 - 28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A Page 20, Line 365-366
27 - 28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A Page 20, Line 365-366

2027 IRM Checklist

Grimsby Power Inc

EB-2026-0044

Date: August 13, 2026

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A Page 20, Line 363-366
28	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance	N/A Page 20, Line 363-366
28	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	N/A Page 20, Line 363-366
28	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	N/A Page 20, Line 363-366

APPENDIX B – TAB 3 CONTINUITY SCHEDULE



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2021									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments ¹ during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments ¹ during 2021	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0	(561,065)	(507,593)		(53,472)	0	(11,237)	(12,403)		1,166
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³											
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	(561,065)	(507,593)	0	(53,472)	0	(11,237)	(12,403)	0	1,166
Total Group 1 Balance requested for disposition		0	(561,065)	(507,593)	0	(53,472)	0	(11,237)	(12,403)	0	1,166
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0
Total Group 1 balance including Account 1568 requested for disposition		0	(561,065)	(507,593)	0	(53,472)	0	(11,237)	(12,403)	0	1,166

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2022									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments ¹ during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments ¹ during 2022	Closing Interest Amounts as of Dec 31, 2022
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(53,472)	(48)			(53,520)	1,166	(1,030)			136
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0	(548,940)	(555,053)		6,114	0	(371)	(13,388)		13,017
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595	0				0	0				0
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(53,472)	(548,987)	(555,053)	0	(47,406)	1,166	(1,401)	(13,388)	0	13,153
Total Group 1 Balance requested for disposition		(53,472)	(548,987)	(555,053)	0	(47,406)	1,166	(1,401)	(13,388)	0	13,153
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		(53,472)	(548,987)	(555,053)	0	(47,406)	1,166	(1,401)	(13,388)	0	13,153

Ontario Energy Board

Incentive Rate-setting Mechanism Rate

Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2023									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments ¹ during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments ¹ during 2023	Closing Interest Amounts as of Dec 31, 2023
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(53,520)	(0)			(53,520)	136	(2,701)			(2,565)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	6,114	(283)			5,831	13,017	64			13,081
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	(1,138,957)	(1,177,608)		38,651	0	116,124	100,959		15,166
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595	0				0	0				0
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(47,406)	(1,139,240)	(1,177,608)	0	(9,038)	13,153	113,487	100,959	0	25,681
Total Group 1 Balance requested for disposition		(47,406)	(1,139,240)	(1,177,608)	0	(9,038)	13,153	113,487	100,959	0	25,681
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		(47,406)	(1,139,240)	(1,177,608)	0	(9,038)	13,153	113,487	100,959	0	25,681

Ontario Energy Board

Incentive Rate-setting Mechanism Rate

Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2024									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments ¹ during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments ¹ during 2024	Closing Interest Amounts as of Dec 31, 2024
Group 1 Accounts											
LV Variance Account	1550	0			(313,005)	(313,005)	0			(16,578)	(16,578)
Smart Metering Entity Charge Variance Account	1551	0			(32,197)	(32,197)	0			(2,259)	(2,259)
RSVA - Wholesale Market Service Charge ⁵	1580	0			(253,281)	(253,281)	0			(11,757)	(11,757)
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	0			127,621	127,621	0			2,332	2,332
RSVA - Retail Transmission Network Charge	1584	0			650,389	650,389	0			30,224	30,224
RSVA - Retail Transmission Connection Charge	1586	0			(13,579)	(13,579)	0			(5,301)	(5,301)
RSVA - Power ⁴	1588	0			(4,555)	(4,555)	0			(9,627)	(9,627)
RSVA - Global Adjustment ⁴	1589	0			232,997	232,997	0			8,428	8,428
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(53,520)				(53,520)	(2,565)	(2,753)			(5,318)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	5,831	14			5,845	13,081	300			13,380
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	38,651	(260)			38,391	15,166	1,976			17,142
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	(1,001,797)	(1,009,623)		7,826	0	14,908	(82,636)		97,545
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595	0				0	0				0
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.											
RSVA - Global Adjustment requested for disposition	1589	0	0	0	232,997	232,997	0	0	0	8,428	8,428
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(9,038)	(1,002,042)	(1,009,623)	161,392	159,934	25,681	14,432	(82,636)	(12,967)	109,782
Total Group 1 Balance requested for disposition		(9,038)	(1,002,042)	(1,009,623)	394,389	392,931	25,681	14,432	(82,636)	(4,539)	118,211
LRAM Variance Account (only input amounts if applying for disposition of this account)											
	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition											
		(9,038)	(1,002,042)	(1,009,623)	394,389	392,931	25,681	14,432	(82,636)	(4,539)	118,211

Ontario Energy Board

Incentive Rate-setting Mechanism Rate

Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2025									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit/ (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments ¹ during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments ¹ during 2025	Closing Interest Amounts as of Dec 31, 2025
Group 1 Accounts											
LV Variance Account	1550	(313,005)	(245,665)	(185,516)		(373,154)	(16,578)	(7,631)	(12,634)		(11,575)
Smart Metering Entity Charge Variance Account	1551	(32,197)	(4,590)	(22,496)		(14,291)	(2,259)	(625)	(1,750)		(1,135)
RSVA - Wholesale Market Service Charge ⁵	1580	(253,281)	(289,519)	(194,783)		(348,018)	(11,757)	(2,226)	(13,001)		(983)
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	1580	127,621	103,932	36,266		195,287	2,332	3,769	1,708		4,393
RSVA - Retail Transmission Network Charge	1584	650,389	39,883	288,394		401,878	30,224	12,244	21,618		20,850
RSVA - Retail Transmission Connection Charge	1586	(13,579)	(5,656)	(82,577)		63,342	(5,301)	1,862	(6,731)		3,292
RSVA - Power ⁴	1588	(4,555)	373,401	(155,996)	(129,372)	395,470	(9,627)	7,845	(11,721)		9,939
RSVA - Global Adjustment ⁴	1589	232,997	183,150	(625)		416,772	8,428	9,036	4,229		13,235
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(53,520)		(53,520)		0	(5,318)	(165)	(5,318)		(165)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	5,845				5,845	13,380	184			13,565
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	38,391	155			38,546	17,142	1,215			18,357
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	7,826	(3,766)			4,060	97,545	(263)			97,282
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0	444,381	404,173		40,209	0	18,297	23,599		(5,303)
Disposition and Recovery/Refund of Regulatory Balances (2026) ³											
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.	1595	0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	232,997	183,150	(625)	0	416,772	8,428	9,036	4,229	0	13,235
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		159,934	412,555	33,945	(129,372)	409,172	109,782	34,505	(4,229)	0	148,516
Total Group 1 Balance requested for disposition		392,931	595,705	33,320	(129,372)	825,944	118,211	43,541	(0)	0	161,751
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0		0	0				0
Total Group 1 balance including Account 1568 requested for disposition		392,931	595,705	33,320	(129,372)	825,944	118,211	43,541	(0)	0	161,751

Ontario Energy Board

Incentive Rate-setting Mechanism Rate

Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2026				Projected Interest on Dec-31-2026 Balances				
Account Descriptions	Account Number	Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Total Interest	Total Claim	Account Disposition: Yes/No?
Group 1 Accounts										
LV Variance Account	1550	(127,489)	(7,963)	(245,665)	(3,612)	(6,264)		(9,877)	(255,542)	
Smart Metering Entity Charge Variance Account	1551	(9,701)	(815)	(4,590)	(320)	(117)		(437)	(5,027)	
RSVA - Wholesale Market Service Charge ⁵	1580	(58,510)	(601)	(289,508)	(382)	(7,382)		(7,765)	(297,272)	
Variance WMS – Sub-account CBR Class A ⁵	1580			0	0			0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580	91,354	3,504	103,932	889	2,650		3,540	107,472	
RSVA - Retail Transmission Network Charge	1584	361,995	20,018	39,883	832	1,017		1,849	41,733	
RSVA - Retail Transmission Connection Charge	1586	68,998	3,605	(5,656)	(313)	(144)		(457)	(6,113)	
RSVA - Power ⁴	1588	151,441	6,868	244,029	3,071	6,223		9,294	253,322	
RSVA - Global Adjustment ⁴	1589	233,622	11,564	183,150	1,671	4,670		6,342	189,491	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			0	(165)			(165)	0	No
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	5,845	13,565	0	0			0	0	No
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			38,546	18,357	983		19,340	57,886	Yes
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			4,060	97,282			97,282	0	No
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595			40,209	(5,303)			(5,303)	0	No
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595									No
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.	1595			0	0			0	0	
RSVA - Global Adjustment requested for disposition	1589	233,622	11,564	183,150	1,671	4,670	0	6,342	189,491	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		483,933	38,179	(74,761)	110,337	(3,035)	0	107,302	(103,542)	
Total Group 1 Balance requested for disposition		717,555	49,743	108,389	112,008	1,635	0	113,643	85,949	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0	
Total Group 1 balance including Account 1568 requested for disposition		717,555	49,743	108,389	112,008	1,635	0	113,643	85,949	

 Ontario Energy Board

Incentive Rate-setting Mechanism Rate
Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2.1.7 RRR ⁵		
Account Descriptions	Account Number	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)	
Group 1 Accounts				
LV Variance Account	1550	(384,730)	0	
Smart Metering Entity Charge Variance Account	1551	(15,426)	0	
RSVA - Wholesale Market Service Charge ⁵	1580	(149,321)	199,680	The variance does not match the value in cell BV25. Please provide an explanation of the variance in the Manager's Summary
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580	0	(199,680)	Please provide an explanation of the variance in the Manager's Summary
RSVA - Retail Transmission Network Charge	1584	422,728	0	
RSVA - Retail Transmission Connection Charge	1586	66,634	0	
RSVA - Power ⁴	1588	534,780	129,372	Please provide an explanation of the variance in the Manager's Summary
RSVA - Global Adjustment ⁴	1589	430,007	0	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(165)	0	
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	19,410	0	
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	56,903	0	
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	101,342	0	
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	34,906	0	
Disposition and Recovery/Refund of Regulatory Balances (2026) ³				
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.	1595		0	
RSVA - Global Adjustment requested for disposition	1589	430,007	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		687,060	129,372	
Total Group 1 Balance requested for disposition		1,117,067	129,372	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	0	
Total Group 1 balance including Account 1568 requested for disposition		1,117,067	129,372	

APPENDIX C – COMMODITY ACCOUNTS ANALYSIS WORKFORM



Commodity Accounts Analysis Workform for 2027 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Model Unlocked

Input cells
Drop down cells

Utility Name Grimsby Power Incorporated

Note 1

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

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

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

Year Selected

2024

Instructions:

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

For example:

- Scenario a - If 2024 balances were last approved on a final basis - Select 2024 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bi - If 2024 balances were last approved on an interim basis and there are no changes to 2025 balances - Select 2025 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bii - If 2024 balances were last approved on an interim basis, there are changes to 2024 balances, and 2023 balances were last approved for disposition - Select 2023 and GA Analysis Workforms for 2024 and 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- 2) Complete the GA Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2025	\$ 266,375	\$ 183,150	\$ 69,160	\$ 252,309	\$ (14,065)	\$ 5,986,932	-0.2%

Account 1588 Reconciliation Summary

2025	1.1%
------	------

Cumulative Balance	0.0%
--------------------	------

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

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



Ontario Energy Board

Commodity Accounts Analysis Workform

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

Year		2025		
Total Metered excluding WMP	C = A+B	264,530,858	kWh	100%
RPP	A	127,682,238	kWh	48.3%
Non RPP	B = D+E	136,848,619	kWh	51.7%
Non-RPP Class A	D	10,577,007	kWh	4.0%
Non-RPP Class B*	E	126,271,613	kWh	47.7%

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

Note 3 **GA Billing Rate**

GA is billed on the

2nd Estimate

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

No

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2025								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	10,007,735	10,001,176	11,522,293	11,528,853	0.04580	\$ 528,021	0.04110	\$ 473,836	\$ (54,186)
February	11,648,905	11,522,293	8,571,848	8,698,459	0.00020	\$ 1,740	0.00300	\$ 26,095	\$ 24,356
March	9,413,762	8,571,848	9,701,715	10,543,629	0.06120	\$ 645,270	0.06950	\$ 732,782	\$ 87,512
April	9,691,965	9,701,715	9,426,258	9,416,509	0.05990	\$ 564,049	0.06920	\$ 651,622	\$ 87,574
May	9,502,470	9,426,258	10,703,017	10,779,229	0.14370	\$ 1,548,975	0.13490	\$ 1,454,118	\$ (94,857)
June	10,849,375	10,703,017	15,290,460	15,436,818	0.08780	\$ 1,355,353	0.05970	\$ 921,578	\$ (433,775)
July	15,199,754	15,290,460	13,936,035	13,845,329	-0.00180	\$ (24,922)	0.01440	\$ 199,373	\$ 224,294
August	13,887,827	13,936,035	11,894,626	11,846,418	0.01750	\$ 207,312	0.03010	\$ 356,577	\$ 149,265
September	11,832,734	11,894,626	9,406,579	9,344,687	0.08190	\$ 765,330	0.06190	\$ 578,436	\$ (186,894)
October	9,503,529	9,406,579	8,980,605	9,077,554	0.04220	\$ 383,073	0.04890	\$ 443,892	\$ 60,820
November	8,849,805	8,980,605	10,146,373	10,015,573	0.02550	\$ 255,397	0.01820	\$ 182,283	\$ (73,114)
December	10,172,245	10,146,373	11,581,677	11,607,549	-0.02570	\$ (298,314)	-0.00290	\$ (33,662)	\$ 264,652
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	130,560,106	129,580,985	131,161,487	132,140,608		\$ 5,931,284		\$ 5,986,932	\$ 55,647

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P= Q*R
135,321,157	132,140,608	3,180,549	0.06625	\$ 210,727

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh)

**Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

Total Expected GA Variance	\$ 266,375
----------------------------	------------

Calculated Loss Factor	1.0465
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0398
Difference	0.0067

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

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 183,150		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
1b	Remove prior year end unbilled to actual revenue differences	\$ 3,742			
2a	Add current year end unbilled to actual revenue differences	\$ (23,134)		No	Not Material
2b	Significant prior period billing adjustments recorded in current year			No	Not Material
3a	Significant current period billing adjustments recorded in other year(s)				
3b	CT 148 prior period adjustments recorded in the current year				
4	IESO Settlement Adjustments - within 24 months of IESO invoice				
5a	IESO Settlement Adjustments - outside of 24 months of IESO invoice	\$ -			
5b	Embedded Distributor Charge at Final Posted Rate	\$ 88,551	Grimsby's Embedded Distributor rate class is invoiced at the final posted rate. The reconciling item represents a	No	ent corrects this models calculations to actual.
6					
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 252,309
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 266,375
	Unresolved Difference	\$ (14,065)
	Unresolved Difference as % of Expected GA Payments to IESO	<u>-0.2%</u>



Account 1588 Reasonability

Note 7 Account 1588 Reasonability Test

Year	Account 1588 - RSVA Power					Purchased	Account 1588 as % of Account 4705
	Transactions ¹	Principal Adjustments ²	Reconciling Items ³	Total Activity in Calendar Year			
2025	373,401	-	129,372	-	244,028	21,931,172	1.1%
Cumulative	373,401	-	129,372	-	244,028	-	0.0%

Notes

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

Note 7a Principal Adjustments Breakdown

	Item	Amount	Explanation
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year		
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year		
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year		
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year		
3a	Remove prior year end unbilled to actual revenue differences		
3b	Add current year end unbilled to actual revenue differences	\$ (129,372)	
4a	Significant prior period billing adjustments recorded in current year		
4b	Significant current period billing adjustments recorded in other year(s)		
5	Variance (eg. Variance due to significant understated/overstated line loss factor)		
6			
7			
8			
Total Principal Adjustments		\$ (129,372)	

Note 7b Reconciling Items

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

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

Breakdown of principal adjustments included in last approved balance:

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference			

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1			
2			
3			
4			
5			
6			
7			
8			
Total	-		
Total principal adjustments included in last approved balance			
Difference			

Principal adjustment reconciliation in current application:

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2025 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the provision of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589; if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences	(129,372)	2,026
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(129,372)	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(129,372)	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	
Current year principal adjustments	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	Total Reversal Principal Adjustments	-	

Current year principal adjustments		
1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	
2	Unbilled to actual revenue differences	
3		
4		
5		
6		
7		
8		
Total Current Year Principal Adjustments		-
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-

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

Current year principal adjustments		
1	CT 148 true-up of GA Charges based on actual RPP volumes	
2	CT 1142 true-up based on actuals	
3	Unbilled to actual revenue differences	
4		
5		
6		
7		
8		
Total Current Year Principal Adjustments		-
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-

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

APPENDIX D – GRIMSBY POWER CURRENT 2026 TARIFF SHEETS

SCHEDULE A
DECISION AND RATE ORDER
GRIMSBY POWER INCORPORATED
TARIFF OF RATES AND CHARGES
EB-2025-0035
DECEMBER 11, 2025

Grimsby Power Incorporated

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-2025-0035

RESIDENTIAL SERVICE CLASSIFICATION

This class refers to the supply of electricity to residential customers residing in detached or semi-detached dwelling units, as defined in the local zoning by-law. Residential Service means a service which is less than 50 kW supplied to single-family dwelling units that is for domestic or household purposes, including seasonal occupancy. At Grimsby Power's discretion, residential rates may be applied to apartment buildings with 6 or less units by simple application of the residential rate or by blocking the residential rate by the number of units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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	\$	35.12
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026	\$	(0.16)
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0015
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0115
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

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

Grimsby Power Incorporated

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-2025-0035

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the 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	\$	30.81
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0247
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0016
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0107
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

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

Grimsby Power Incorporated
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-2025-0035

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available 16 in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0035

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	255.83
Distribution Volumetric Rate	\$/kW	3.9755
Low Voltage Service Rate	\$/kW	0.8751
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	0.1922
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.4175
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1932
Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026	\$/kW	(0.0279)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.2359
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7201
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.0383
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV	\$/kW	0.3465

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

Grimsby Power Incorporated

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0035

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to electricity consumption that is not metered and is billed based on estimated usage. Such connections include street lighting equipment not owned by or operated for a municipality or the Province of Ontario, traffic signals and other small services etc. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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)	\$	17.56
Distribution Volumetric Rate	\$/kWh	0.0110
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0043
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0016
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0107
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

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

Grimsby Power Incorporated

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0035

STREET LIGHTING SERVICE CLASSIFICATION

All services to street lighting equipment owned by or operated for a municipality or the Province of Ontario shall be classified as Street Lighting Service. Consumption is as per the Ontario Energy Board's street lighting load shape. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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)	\$	2.91
Distribution Volumetric Rate	\$/kW	7.2944
Low Voltage Service Rate	\$/kW	0.6421
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.5900
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1909
Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026	\$/kW	(0.2401)
Retail Transmission Rate - Network Service Rate	\$/kW	3.1543
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4950

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0035

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to Niagara Peninsula Energy Inc. an electricity distributor licensed by the Ontario Energy Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20,238.26
Distribution Volumetric Rate	\$/kW	1.8156
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.6790
Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026	\$/kW	(0.0142)
Retail Transmission Rate - Network Service Rate	\$/kW	5.6029
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.8262

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0035

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0035

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Interval meter interrogation	\$	20.00

Non-Payment of Account

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

Other

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
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EB-2025-0035

RETAIL SERVICE CHARGES (if applicable)

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

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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.

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0398
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0294

APPENDIX E – GRIMSBY POWER PROPOSED 2027 TARIFF SHEETS

Grimsby Power Incorporated

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0044

RESIDENTIAL SERVICE CLASSIFICATION

This class refers to the supply of electricity to residential customers residing in detached or semi-detached dwelling units, as defined in the local zoning by-law. Residential Service means a service which is less than 50 kW supplied to single-family dwelling units that is for domestic or household purposes, including seasonal occupancy. At Grimsby Power's discretion, residential rates may be applied to apartment buildings with 6 or less units by simple application of the residential rate or by blocking the residential rate by the number of units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.17
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Application of Tax Change (2027) - effective until December 31, 2027	\$	(0.16)
Low Voltage Service Rate	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0012)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0050

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
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EB-2026-0044

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.73
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0254
Low Voltage Service Rate	\$/kWh	0.0021
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0011)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Application of Tax Change (2027) - effective until December 31, 2027	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
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EB-2026-0044

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available 16 in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	263.50
Distribution Volumetric Rate	\$/kW	4.0948
Low Voltage Service Rate	\$/kW	0.8751
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.0704)

Grimsby Power Incorporated
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-2026-0044

Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2476)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1722
Rate Rider for Application of Tax Change (2027) - effective until December 31, 2027	\$/kW	(0.0227)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.0539
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.6892
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	1.9123
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.3251

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

Grimsby Power Incorporated

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-2026-0044

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to electricity consumption that is not metered and is billed based on estimated usage. Such connections include street lighting equipment not owned by or operated for a municipality or the Province of Ontario, traffic signals and other small services etc. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	18.09
Distribution Volumetric Rate	\$/kWh	0.0113
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0030
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0012)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Application of Tax Change (2027) - effective until December 31, 2027	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044

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

Grimsby Power Incorporated

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0044

STREET LIGHTING SERVICE CLASSIFICATION

All services to street lighting equipment owned by or operated for a municipality or the Province of Ontario shall be classified as Street Lighting Service. Consumption is as per the Ontario Energy Board's street lighting load shape. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.00
Distribution Volumetric Rate	\$/kW	7.5132
Low Voltage Service Rate	\$/kW	0.6421
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.3673)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1979
Rate Rider for Application of Tax Change (2027) - effective until December 31, 2027	\$/kW	(0.2409)
Retail Transmission Rate - Network Service Rate	\$/kW	3.0187
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4026

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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approved schedules of Rates, Charges and Loss Factors

EB-2026-0044

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to Niagara Peninsula Energy Inc. an electricity distributor licensed by the Ontario Energy Board, that is provided electricity by means of this distributor's facilities. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20,845.41
Distribution Volumetric Rate	\$/kW	1.8701
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.0718
Rate Rider for Application of Tax Change (2027) - effective until December 31, 2027	\$/kW	(0.0145)
Retail Transmission Rate - Network Service Rate	\$/kW	5.3621
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7751

Grimsby Power Incorporated

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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approved schedules of Rates, Charges and Loss Factors

EB-2026-0044

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00

Grimsby Power Incorporated

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-2026-0044

Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Charge to certify cheque	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Interval meter interrogation	\$	20.00

Non-Payment of Account

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

Other

Service call - customer-owned equipment	\$	30.00
Service call - customer-owned equipment - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles per pole/year (with the exception of wireless attachments)	\$	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 the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

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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.

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

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

Grimsby Power Incorporated
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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EB-2026-0044

Processing fee, per request, applied to the requesting party	\$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.59

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0398
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.029402

APPENDIX F – BILL IMPACTS

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of **\$0.1197/kWh** (IESO's **Monthly Market Report for May 2026**) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

Table 1								
RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand- Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0398	1.0398	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0398	1.0398	2,000			
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0398	1.0398	26,000	80	EMAND - INTERVAL	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0398	1.0398	300			1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Retailer)	1.0398	1.0398	61,000	170	EMAND - INTERVAL	2,697
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0398	1.0398	5,500,000	15,700	EMAND - INTERVAL	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0398	1.0398	750			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0398	1.0398	2,200			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0398	1.0398	2,200			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0398	1.0398	2,000			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0398	1.0398	900			
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Retailer)	1.0398	1.0398	26,000	80	EMAND - INTERVAL	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0398	1.0398	950,000	3,000	EMAND - INTERVAL	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0398	1.0398	15,000	52	EMAND - INTERVAL	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0398	1.0398	650			1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0398	1.0398	440	2	EMAND - INTERVAL	4
Add additional scenarios if required			1.0398	1.0398				
Add additional scenarios if required			1.0398	1.0398				
Add additional scenarios if required			1.0398	1.0398				
Add additional scenarios if required			1.0398	1.0398				

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.12	1	\$ 35.12	\$ 36.17	1	\$ 36.17	\$ 1.05	2.99%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.16)	1	\$ (0.16)	\$ (0.16)	1	\$ (0.16)	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 34.96			\$ 36.01	\$ 1.05	3.00%
Line Losses on Cost of Power	\$ 0.1275	30	\$ 3.81	\$ 0.1275	30	\$ 3.81	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	750	\$ 1.13	\$ 0.0012	750	\$ (0.90)	\$ (2.03)	-180.00%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0024	750	\$ 1.80	\$ 0.0024	750	\$ 1.80	\$ -	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)			\$ 42.49			\$ 41.51	\$ (0.97)	-2.29%
RTSR - Network	\$ 0.0115	780	\$ 8.97	\$ 0.0110	780	\$ 8.58	\$ (0.39)	-4.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	780	\$ 4.13	\$ 0.0050	780	\$ 3.90	\$ (0.23)	-5.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.59			\$ 53.99	\$ (1.60)	-2.88%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	780	\$ 3.67	\$ 0.0047	780	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	780	\$ 0.47	\$ 0.0006	780	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 155.61			\$ 154.01	\$ (1.60)	-1.03%
HST	13%		\$ 20.23	13%		\$ 20.02	\$ (0.21)	-1.03%
Ontario Electricity Rebate	23.5%		\$ (36.57)	23.5%		\$ (36.19)	\$ 0.38	
Total Bill on TOU			\$ 139.27			\$ 137.84	\$ (1.43)	-1.03%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.81	1	\$ 30.81	\$ 31.73	1	\$ 31.73	\$ 0.92	2.99%
Distribution Volumetric Rate	\$ 0.0247	2000	\$ 49.40	\$ 0.0254	2000	\$ 50.80	\$ 1.40	2.83%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	2000	\$ (0.40)	\$ 0.0002	2000	\$ (0.40)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 79.81			\$ 82.13	\$ 2.32	2.91%
Line Losses on Cost of Power	\$ 0.1275	80	\$ 10.15	\$ 0.1275	80	\$ 10.15	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	2,000	\$ 3.20	\$ 0.0011	2,000	\$ (2.20)	\$ (5.40)	-168.75%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0021	2,000	\$ 4.20	\$ 0.0021	2,000	\$ 4.20	\$ -	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)			\$ 98.78			\$ 95.70	\$ (3.08)	-3.12%
RTSR - Network	\$ 0.0107	2,080	\$ 22.25	\$ 0.0102	2,080	\$ 21.21	\$ (1.04)	-4.67%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	2,080	\$ 9.77	\$ 0.0044	2,080	\$ 9.15	\$ (0.62)	-6.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 130.81			\$ 126.06	\$ (4.74)	-3.63%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,080	\$ 9.77	\$ 0.0047	2,080	\$ 9.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,080	\$ 1.25	\$ 0.0006	2,080	\$ 1.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 397.12			\$ 392.37	\$ (4.74)	-1.19%
HST	13%		\$ 51.63	13%		\$ 51.01	\$ (0.62)	-1.19%
Ontario Electricity Rebate	23.5%		\$ (93.32)	23.5%		\$ (92.21)	\$ 1.11	
Total Bill on TOU			\$ 355.42			\$ 351.18	\$ (4.25)	-1.19%

In the manager's summary, discuss the reasor

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Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	26,000	kWh	
Demand	80	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 255.83	1	\$ 255.83	\$ 263.50	1	\$ 263.50	\$ 7.67	3.00%
Distribution Volumetric Rate	\$ 3.9755	80	\$ 318.04	\$ 4.0948	80	\$ 327.58	\$ 9.54	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0279	80	\$ (2.23)	\$ 0.0227	80	\$ (1.82)	\$ 0.42	-18.64%
Sub-Total A (excluding pass through)			\$ 571.64			\$ 589.27	\$ 17.63	3.08%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.6097	80	\$ 48.78	\$ 0.3180	80	\$ (25.44)	\$ (74.22)	-152.16%
CBR Class B Rate Riders	\$ 0.1932	80	\$ 15.46	\$ 0.1722	80	\$ 13.78	\$ (1.68)	-10.87%
GA Rate Riders	\$ 0.0042	26,000	\$ 109.20	\$ 0.0027	26,000	\$ 70.20	\$ (39.00)	-35.71%
Low Voltage Service Charge	\$ 0.8751	80	\$ 70.01	\$ 0.8751	80	\$ 70.01	\$ -	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)			\$ 815.08			\$ 717.81	\$ (97.27)	-11.93%
RTSR - Network	\$ 4.2359	80	\$ 338.87	\$ 4.0539	80	\$ 324.31	\$ (14.56)	-4.30%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0383	80	\$ 163.06	\$ 1.9123	80	\$ 152.98	\$ (10.08)	-6.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,317.01			\$ 1,195.11	\$ (121.91)	-9.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	27,035	\$ 127.06	\$ 0.0047	27,035	\$ 127.06	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	27,035	\$ 16.22	\$ 0.0006	27,035	\$ 16.22	\$ -	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	27,035	\$ 3,236.07	\$ 0.1197	27,035	\$ 3,236.07	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 4,696.61			\$ 4,574.71	\$ (121.91)	-2.60%
HST	13%		\$ 610.56	13%		\$ 594.71	\$ (15.85)	-2.60%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 5,307.17			\$ 5,169.42	\$ (137.75)	-2.60%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	300	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.56	1	\$ 17.56	\$ 18.09	1	\$ 18.09	\$ 0.53	3.02%
Distribution Volumetric Rate	\$ 0.0110	300	\$ 3.30	\$ 0.0113	300	\$ 3.39	\$ 0.09	2.73%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	300	\$ (0.06)	\$ 0.0002	300	\$ (0.06)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 20.80			\$ 21.42	\$ 0.62	2.98%
Line Losses on Cost of Power	\$ 0.1275	12	\$ 1.52	\$ 0.1275	12	\$ 1.52	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	300	\$ 0.48	\$ 0.0012	300	\$ (0.36)	\$ (0.84)	-175.00%
CBR Class B Rate Riders	\$ 0.0005	300	\$ 0.15	\$ 0.0005	300	\$ 0.15	\$ -	0.00%
GA Rate Riders	\$ -	300	\$ -	\$ -	300	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0020	300	\$ 0.60	\$ 0.0020	300	\$ 0.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	300	\$ -	\$ -	300	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 23.55			\$ 23.33	\$ (0.22)	-0.93%
RTSR - Network	\$ 0.0107	312	\$ 3.34	\$ 0.0102	312	\$ 3.18	\$ (0.16)	-4.67%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	312	\$ 1.47	\$ 0.0044	312	\$ 1.37	\$ (0.09)	-6.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 28.36			\$ 27.89	\$ (0.47)	-1.66%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	312	\$ 1.47	\$ 0.0047	312	\$ 1.47	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	312	\$ 0.19	\$ 0.0006	312	\$ 0.19	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	192	\$ 18.82	\$ 0.0980	192	\$ 18.82	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	54	\$ 8.48	\$ 0.1570	54	\$ 8.48	\$ -	0.00%
TOU - On Peak	\$ 0.2030	54	\$ 10.96	\$ 0.2030	54	\$ 10.96	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 68.52			\$ 68.05	\$ (0.47)	-0.69%
HST	13%		\$ 8.91	13%		\$ 8.85	\$ (0.06)	-0.69%
Ontario Electricity Rebate	23.5%		\$ (16.10)	23.5%		\$ (15.99)	\$ 0.11	
Total Bill on TOU			\$ 61.32			\$ 60.90	\$ (0.42)	-0.69%

In the manager's summary, discuss the reasor

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Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	61,000	kWh
Demand	170	kW
Current Loss Factor	1.0398	
Proposed/Approved Loss Factor	1.0398	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.91	2697	\$ 7,848.27	\$ 3.00	2697	\$ 8,091.00	\$ 242.73	3.09%
Distribution Volumetric Rate	\$ 7.2944	170	\$ 1,240.05	\$ 7.5132	170	\$ 1,277.24	\$ 37.20	3.00%
Fixed Rate Riders	\$ -	2697	\$ -	\$ -	2697	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.2401	170	\$ (40.82)	\$ 0.2409	170	\$ (40.95)	\$ (0.14)	0.33%
Sub-Total A (excluding pass through)			\$ 9,047.50			\$ 9,327.29	\$ 279.79	3.09%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.5900	170	\$ 100.30	\$ 0.3673	170	\$ (62.44)	\$ (162.74)	-162.25%
CBR Class B Rate Riders	\$ 0.1909	170	\$ 32.45	\$ 0.1979	170	\$ 33.64	\$ 1.19	3.67%
GA Rate Riders	\$ 0.0042	61,000	\$ 256.20	\$ 0.0027	61,000	\$ 164.70	\$ (91.50)	-35.71%
Low Voltage Service Charge	\$ 0.6421	170	\$ 109.16	\$ 0.6421	170	\$ 109.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	2697	\$ -	\$ -	2697	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	2697	\$ -	\$ -	2697	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	170	\$ -	\$ -	170	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 9,545.61			\$ 9,572.35	\$ 26.74	0.28%
RTSR - Network	\$ 3.1543	170	\$ 536.23	\$ 3.0187	170	\$ 513.18	\$ (23.05)	-4.30%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4950	170	\$ 254.15	\$ 1.4026	170	\$ 238.44	\$ (15.71)	-6.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 10,335.99			\$ 10,323.97	\$ (12.02)	-0.12%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	63,428	\$ 298.11	\$ 0.0047	63,428	\$ 298.11	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	63,428	\$ 38.06	\$ 0.0006	63,428	\$ 38.06	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	63,428	\$ 7,592.31	\$ 0.1197	63,428	\$ 7,592.31	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 18,264.47			\$ 18,252.45	\$ (12.02)	-0.07%
HST 13%			\$ 2,374.38	13%		\$ 2,372.82	\$ (1.56)	-0.07%
Ontario Electricity Rebate 23.5%			\$ -	23.5%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 20,638.85			\$ 20,625.26	\$ (13.58)	-0.07%

In the manager's summary, discuss the reason for the change.

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Customer Class:	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	5,500,000	kWh	
Demand	15,700	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20,238.26	1	\$ 20,238.26	\$ 20,845.41	1	\$ 20,845.41	\$ 607.15	3.00%
Distribution Volumetric Rate	\$ 1.8156	15700	\$ 28,504.92	\$ 1.8701	15700	\$ 29,360.57	\$ 855.65	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0142	15700	\$ (222.94)	\$ 0.0145	15700	\$ (227.65)	\$ (4.71)	2.11%
Sub-Total A (excluding pass through)			\$ 48,520.24			\$ 49,978.33	\$ 1,458.09	3.01%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.6790	15,700	\$ 10,660.30	\$ 0.0718	15,700	\$ 1,127.26	\$ (9,533.04)	-89.43%
CBR Class B Rate Riders	\$ -	15,700	\$ -	\$ -	15,700	\$ -	\$ -	
GA Rate Riders	\$ -	5,500,000	\$ -	\$ -	5,500,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	15,700	\$ -	\$ -	15,700	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	15,700	\$ -	\$ -	15,700	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 59,180.54			\$ 51,105.59	\$ (8,074.95)	-13.64%
RTSR - Network	\$ 5.6029	15,700	\$ 87,965.53	\$ 5.3621	15,700	\$ 84,184.97	\$ (3,780.56)	-4.30%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.8262	15,700	\$ 12,971.34	\$ 0.7751	15,700	\$ 12,169.07	\$ (802.27)	-6.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 160,117.41			\$ 147,459.63	\$ (12,657.78)	-7.91%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	5,718,900	\$ 26,878.83	\$ 0.0047	5,718,900	\$ 26,878.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	5,718,900	\$ 3,431.34	\$ 0.0006	5,718,900	\$ 3,431.34	\$ -	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	5,718,900	\$ 684,552.33	\$ 0.1197	5,718,900	\$ 684,552.33	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 874,980.16			\$ 862,322.38	\$ (12,657.78)	-1.45%
HST	13%		\$ 113,747.42	13%		\$ 112,101.91	\$ (1,645.51)	-1.45%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 988,727.58			\$ 974,424.29	\$ (14,303.29)	-1.45%

In the manager's summary, discuss the reason for the change.

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Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.12	1	\$ 35.12	\$ 36.17	1	\$ 36.17	\$ 1.05	2.99%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.16)	1	\$ (0.16)	\$ (0.16)	1	\$ (0.16)	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 34.96			\$ 36.01	\$ 1.05	3.00%
Line Losses on Cost of Power	\$ 0.1197	30	\$ 3.57	\$ 0.1197	30	\$ 3.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	750	\$ 1.13	\$ 0.0012	750	\$ (0.90)	\$ (2.03)	-180.00%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
GA Rate Riders	\$ 0.0042	750	\$ 3.15	\$ 0.0027	750	\$ 2.03	\$ (1.13)	-35.71%
Low Voltage Service Charge	\$ 0.0024	750	\$ 1.80	\$ 0.0024	750	\$ 1.80	\$ -	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)			\$ 45.40			\$ 43.30	\$ (2.10)	-4.63%
RTSR - Network	\$ 0.0115	780	\$ 8.97	\$ 0.0110	780	\$ 8.58	\$ (0.39)	-4.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	780	\$ 4.13	\$ 0.0050	780	\$ 3.90	\$ (0.23)	-5.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.50			\$ 55.78	\$ (2.72)	-4.66%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	780	\$ 3.67	\$ 0.0047	780	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	780	\$ 0.47	\$ 0.0006	780	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 152.41			\$ 149.69	\$ (2.72)	-1.79%
HST 13%			\$ 19.81	13%		\$ 19.46	\$ (0.35)	-1.79%
Ontario Electricity Rebate 23.5%			\$ (35.82)	23.5%		\$ (35.18)		
Total Bill on Non-RPP Avg. Price			\$ 172.23			\$ 169.15	\$ (3.08)	-1.79%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,200	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.12	1	\$ 35.12	\$ 36.17	1	\$ 36.17	\$ 1.05	2.99%
Distribution Volumetric Rate	\$ -	2200	\$ -	\$ -	2200	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.16)	1	\$ (0.16)	\$ (0.16)	1	\$ (0.16)	\$ -	0.00%
Volumetric Rate Riders	\$ -	2200	\$ -	\$ -	2200	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 34.96			\$ 36.01	\$ 1.05	3.00%
Line Losses on Cost of Power	\$ 0.1275	88	\$ 11.17	\$ 0.1275	88	\$ 11.17	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	2,200	\$ 3.30	\$ 0.0012	2,200	\$ (2.64)	\$ (5.94)	-180.00%
CBR Class B Rate Riders	\$ 0.0005	2,200	\$ 1.10	\$ 0.0005	2,200	\$ 1.10	\$ -	0.00%
GA Rate Riders	\$ -	2,200	\$ -	\$ -	2,200	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0024	2,200	\$ 5.28	\$ 0.0024	2,200	\$ 5.28	\$ -	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	\$ -	2,200	\$ -	\$ -	2,200	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 56.23			\$ 51.34	\$ (4.89)	-8.70%
RTSR - Network	\$ 0.0115	2,288	\$ 26.31	\$ 0.0110	2,288	\$ 25.16	\$ (1.14)	-4.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	2,288	\$ 12.12	\$ 0.0050	2,288	\$ 11.44	\$ (0.69)	-5.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 94.66			\$ 87.94	\$ (6.72)	-7.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,288	\$ 10.75	\$ 0.0047	2,288	\$ 10.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,288	\$ 1.37	\$ 0.0006	2,288	\$ 1.37	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,408	\$ 137.98	\$ 0.0980	1,408	\$ 137.98	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	396	\$ 62.17	\$ 0.1570	396	\$ 62.17	\$ -	0.00%
TOU - On Peak	\$ 0.2030	396	\$ 80.39	\$ 0.2030	396	\$ 80.39	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 387.57			\$ 380.85	\$ (6.72)	-1.73%
HST	13%		\$ 50.38	13%		\$ 49.51	\$ (0.87)	-1.73%
Ontario Electricity Rebate	23.5%		\$ (91.08)	23.5%		\$ (89.50)	\$ 1.58	-
Total Bill on TOU			\$ 346.88			\$ 340.86	\$ (6.01)	-1.73%

In the manager's summary, discuss the reasor

In the manager's summary, discuss the reasor

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	2,200	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.12	1	\$ 35.12	\$ 36.17	1	\$ 36.17	\$ 1.05	2.99%
Distribution Volumetric Rate	\$ -	2200	\$ -	\$ -	2200	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.16)	1	\$ (0.16)	\$ (0.16)	1	\$ (0.16)	\$ -	0.00%
Volumetric Rate Riders	\$ -	2200	\$ -	\$ -	2200	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 34.96			\$ 36.01	\$ 1.05	3.00%
Line Losses on Cost of Power	\$ 0.1197	88	\$ 10.48	\$ 0.1197	88	\$ 10.48	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0015	2,200	\$ 3.30	\$ 0.0012	2,200	\$ (2.64)	\$ (5.94)	-180.00%
CBR Class B Rate Riders	\$ 0.0005	2,200	\$ 1.10	\$ 0.0005	2,200	\$ 1.10	\$ -	0.00%
GA Rate Riders	\$ 0.0042	2,200	\$ 9.24	\$ 0.0027	2,200	\$ 5.94	\$ (3.30)	-35.71%
Low Voltage Service Charge	\$ 0.0024	2,200	\$ 5.28	\$ 0.0024	2,200	\$ 5.28	\$ -	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	\$ -	2,200	\$ -	\$ -	2,200	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 64.78			\$ 56.59	\$ (8.19)	-12.64%
RTSR - Network	\$ 0.0115	2,288	\$ 26.31	\$ 0.0110	2,288	\$ 25.16	\$ (1.14)	-4.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0053	2,288	\$ 12.12	\$ 0.0050	2,288	\$ 11.44	\$ (0.69)	-5.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 103.21			\$ 93.19	\$ (10.02)	-9.71%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,288	\$ 10.75	\$ 0.0047	2,288	\$ 10.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,288	\$ 1.37	\$ 0.0006	2,288	\$ 1.37	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,200	\$ 263.34	\$ 0.1197	2,200	\$ 263.34	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 378.68			\$ 368.66	\$ (10.02)	-2.65%
HST 13%			\$ 49.23	13%		\$ 47.93	\$ (1.30)	-2.65%
Ontario Electricity Rebate 23.5%			\$ (88.99)	23.5%		\$ (86.63)		
Total Bill on Non-RPP Avg. Price			\$ 427.90			\$ 416.58	\$ (11.32)	-2.65%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.81	1	\$ 30.81	\$ 31.73	1	\$ 31.73	\$ 0.92	2.99%
Distribution Volumetric Rate	\$ 0.0247	2000	\$ 49.40	\$ 0.0254	2000	\$ 50.80	\$ 1.40	2.83%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	2000	\$ (0.40)	\$ 0.0002	2000	\$ (0.40)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 79.81			\$ 82.13	\$ 2.32	2.91%
Line Losses on Cost of Power	\$ 0.1197	80	\$ 9.53	\$ 0.1197	80	\$ 9.53	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	2,000	\$ 3.20	\$ 0.0011	2,000	\$ (2.20)	\$ (5.40)	-168.75%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
GA Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0027	2,000	\$ 5.40	\$ (3.00)	-35.71%
Low Voltage Service Charge	\$ 0.0021	2,000	\$ 4.20	\$ 0.0021	2,000	\$ 4.20	\$ -	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)			\$ 106.56			\$ 100.48	\$ (6.08)	-5.71%
RTSR - Network	\$ 0.0107	2,080	\$ 22.25	\$ 0.0102	2,080	\$ 21.21	\$ (1.04)	-4.67%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	2,080	\$ 9.77	\$ 0.0044	2,080	\$ 9.15	\$ (0.62)	-6.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 138.58			\$ 130.84	\$ (7.74)	-5.59%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,080	\$ 9.77	\$ 0.0047	2,080	\$ 9.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,080	\$ 1.25	\$ 0.0006	2,080	\$ 1.25	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,000	\$ 239.40	\$ 0.1197	2,000	\$ 239.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 389.01			\$ 381.26	\$ (7.74)	-1.99%
HST 13%			\$ 50.57	13%		\$ 49.56	\$ (1.01)	-1.99%
Ontario Electricity Rebate 23.5%			\$ (91.42)	23.5%		\$ (89.60)		
Total Bill on Non-RPP Avg. Price			\$ 439.58			\$ 430.83	\$ (8.75)	-1.99%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	900	kWh	
Demand	-	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.81	1	\$ 30.81	\$ 31.73	1	\$ 31.73	\$ 0.92	2.99%
Distribution Volumetric Rate	\$ 0.0247	900	\$ 22.23	\$ 0.0254	900	\$ 22.86	\$ 0.63	2.83%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0002	900	\$ (0.18)	\$ 0.0002	900	\$ (0.18)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 52.86			\$ 54.41	\$ 1.55	2.93%
Line Losses on Cost of Power	\$ 0.1275	36	\$ 4.57	\$ 0.1275	36	\$ 4.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	900	\$ 1.44	\$ 0.0011	900	\$ (0.99)	\$ (2.43)	-168.75%
CBR Class B Rate Riders	\$ 0.0005	900	\$ 0.45	\$ 0.0005	900	\$ 0.45	\$ -	0.00%
GA Rate Riders	\$ -	900	\$ -	\$ -	900	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0021	900	\$ 1.89	\$ 0.0021	900	\$ 1.89	\$ -	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	\$ -	900	\$ -	\$ -	900	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 61.63			\$ 60.75	\$ (0.88)	-1.43%
RTSR - Network	\$ 0.0107	936	\$ 10.01	\$ 0.0102	936	\$ 9.55	\$ (0.47)	-4.67%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	936	\$ 4.40	\$ 0.0044	936	\$ 4.12	\$ (0.28)	-6.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 76.04			\$ 74.41	\$ (1.63)	-2.14%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	936	\$ 4.40	\$ 0.0047	936	\$ 4.40	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	936	\$ 0.56	\$ 0.0006	936	\$ 0.56	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	576	\$ 56.45	\$ 0.0980	576	\$ 56.45	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	162	\$ 25.43	\$ 0.1570	162	\$ 25.43	\$ -	0.00%
TOU - On Peak	\$ 0.2030	162	\$ 32.89	\$ 0.2030	162	\$ 32.89	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 196.02			\$ 194.39	\$ (1.63)	-0.83%
HST	13%		\$ 25.48	13%		\$ 25.27	\$ (0.21)	-0.83%
Ontario Electricity Rebate	23.5%		\$ (46.06)	23.5%		\$ (45.68)	\$ 0.38	0.38%
Total Bill on TOU			\$ 175.44			\$ 173.98	\$ (1.46)	-0.83%

In the manager's summary, discuss the reasor

In the manager's summary, discuss the reasor

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	26,000	kWh	
Demand	80	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 255.83	1	\$ 255.83	\$ 263.50	1	\$ 263.50	\$ 7.67	3.00%
Distribution Volumetric Rate	\$ 3.9755	80	\$ 318.04	\$ 4.0948	80	\$ 327.58	\$ 9.54	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0279	80	\$ (2.23)	\$ 0.0227	80	\$ (1.82)	\$ 0.42	-18.64%
Sub-Total A (excluding pass through)			\$ 571.64			\$ 589.27	\$ 17.63	3.08%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.6097	80	\$ 48.78	\$ 0.3180	80	\$ (25.44)	\$ (74.22)	-152.16%
CBR Class B Rate Riders	\$ 0.1932	80	\$ 15.46	\$ 0.1722	80	\$ 13.78	\$ (1.68)	-10.87%
GA Rate Riders	\$ 0.0042	26,000	\$ 109.20	\$ 0.0027	26,000	\$ 70.20	\$ (39.00)	-35.71%
Low Voltage Service Charge	\$ 0.8751	80	\$ 70.01	\$ 0.8751	80	\$ 70.01	\$ -	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)			\$ 815.08			\$ 717.81	\$ (97.27)	-11.93%
RTSR - Network	\$ 4.2359	80	\$ 338.87	\$ 4.0539	80	\$ 324.31	\$ (14.56)	-4.30%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0383	80	\$ 163.06	\$ 1.9123	80	\$ 152.98	\$ (10.08)	-6.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,317.01			\$ 1,195.11	\$ (121.91)	-9.26%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	27,035	\$ 127.06	\$ 0.0047	27,035	\$ 127.06	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	27,035	\$ 16.22	\$ 0.0006	27,035	\$ 16.22	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	27,035	\$ 3,236.07	\$ 0.1197	27,035	\$ 3,236.07	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 4,696.36			\$ 4,574.46	\$ (121.91)	-2.60%
HST 13%			\$ 610.53	13%		\$ 594.68	\$ (15.85)	-2.60%
Ontario Electricity Rebate 23.5%			\$ -	23.5%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 5,306.89			\$ 5,169.14	\$ (137.75)	-2.60%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	950,000	kWh	
Demand	3,000	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 255.83	1	\$ 255.83	\$ 263.50	1	\$ 263.50	\$ 7.67	3.00%
Distribution Volumetric Rate	\$ 3.9755	3000	\$ 11,926.50	\$ 4.0948	3000	\$ 12,284.40	\$ 357.90	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0279	3000	\$ (83.70)	\$ 0.0227	3000	\$ (68.10)	\$ 15.60	-18.64%
Sub-Total A (excluding pass through)			\$ 12,098.63			\$ 12,479.80	\$ 381.17	3.15%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.6097	3,000	\$ 1,829.10	\$ 0.3180	3,000	\$ (954.00)	\$ (2,783.10)	-152.16%
CBR Class B Rate Riders	\$ 0.1932	3,000	\$ 579.60	\$ 0.1722	3,000	\$ 516.60	\$ (63.00)	-10.87%
GA Rate Riders	\$ 0.0042	950,000	\$ 3,990.00	\$ 0.0027	950,000	\$ 2,565.00	\$ (1,425.00)	-35.71%
Low Voltage Service Charge	\$ 0.8751	3,000	\$ 2,625.30	\$ 0.8751	3,000	\$ 2,625.30	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	3,000	\$ -	\$ -	3,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 21,122.63			\$ 17,232.70	\$ (3,889.93)	-18.42%
RTSR - Network	\$ 4.2359	3,000	\$ 12,707.70	\$ 4.0539	3,000	\$ 12,161.70	\$ (546.00)	-4.30%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0383	3,000	\$ 6,114.90	\$ 1.9123	3,000	\$ 5,736.90	\$ (378.00)	-6.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 39,945.23			\$ 35,131.30	\$ (4,813.93)	-12.05%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	987,810	\$ 4,642.71	\$ 0.0047	987,810	\$ 4,642.71	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	987,810	\$ 592.69	\$ 0.0006	987,810	\$ 592.69	\$ -	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	987,810	\$ 118,240.86	\$ 0.1197	987,810	\$ 118,240.86	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 163,421.73			\$ 158,607.80	\$ (4,813.93)	-2.95%
HST	13%		\$ 21,244.82	13%		\$ 20,619.01	\$ (625.81)	-2.95%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 184,666.55			\$ 179,226.81	\$ (5,439.74)	-2.95%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	15,000	kWh	
Demand	52	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 255.83	1	\$ 255.83	\$ 263.50	1	\$ 263.50	\$ 7.67	3.00%
Distribution Volumetric Rate	\$ 3.9755	52	\$ 206.73	\$ 4.0948	52	\$ 212.93	\$ 6.20	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0279	52	\$ (1.45)	\$ 0.0227	52	\$ (1.18)	\$ 0.27	-18.64%
Sub-Total A (excluding pass through)			\$ 461.11			\$ 475.25	\$ 14.14	3.07%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.6097	52	\$ 31.70	\$ 0.3180	52	\$ (16.54)	\$ (48.24)	-152.16%
CBR Class B Rate Riders	\$ 0.1932	52	\$ 10.05	\$ 0.1722	52	\$ 8.95	\$ (1.09)	-10.87%
GA Rate Riders	\$ 0.0042	15,000	\$ 63.00	\$ 0.0027	15,000	\$ 40.50	\$ (22.50)	-35.71%
Low Voltage Service Charge	\$ 0.8751	52	\$ 45.51	\$ 0.8751	52	\$ 45.51	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	52	\$ -	\$ -	52	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 611.36			\$ 553.67	\$ (57.69)	-9.44%
RTSR - Network	\$ 4.2359	52	\$ 220.27	\$ 4.0539	52	\$ 210.80	\$ (9.46)	-4.30%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0383	52	\$ 105.99	\$ 1.9123	52	\$ 99.44	\$ (6.55)	-6.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 937.62			\$ 863.92	\$ (73.70)	-7.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	15,597	\$ 73.31	\$ 0.0047	15,597	\$ 73.31	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	15,597	\$ 9.36	\$ 0.0006	15,597	\$ 9.36	\$ -	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	15,597	\$ 1,866.96	\$ 0.1197	15,597	\$ 1,866.96	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 2,887.49			\$ 2,813.79	\$ (73.70)	-2.55%
HST 13%			\$ 375.37	13%		\$ 365.79	\$ (9.58)	-2.55%
Ontario Electricity Rebate 23.5%			\$ (678.56)	23.5%		\$ (661.24)		
Total Bill on Average IESO Wholesale Market Price			\$ 3,262.87			\$ 3,179.58	\$ (83.29)	-2.55%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	650	kWh
Demand	-	kW
Current Loss Factor	1.0398	
Proposed/Approved Loss Factor	1.0398	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.56	1	\$ 17.56	\$ 18.09	1	\$ 18.09	\$ 0.53	3.02%
Distribution Volumetric Rate	\$ 0.0110	650	\$ 7.15	\$ 0.0113	650	\$ 7.35	\$ 0.20	2.73%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0002	650	\$ (0.13)	\$ 0.0002	650	\$ (0.13)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 24.58			\$ 25.31	\$ 0.73	2.95%
Line Losses on Cost of Power	\$ 0.1197	26	\$ 3.10	\$ 0.1197	26	\$ 3.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0016	650	\$ 1.04	\$ 0.0012	650	\$ (0.78)	\$ (1.82)	-175.00%
CBR Class B Rate Riders	\$ 0.0005	650	\$ 0.33	\$ 0.0005	650	\$ 0.33	\$ -	0.00%
GA Rate Riders	\$ 0.0043	650	\$ 2.80	\$ 0.0030	650	\$ 1.95	\$ (0.85)	-30.23%
Low Voltage Service Charge	\$ 0.0020	650	\$ 1.30	\$ 0.0020	650	\$ 1.30	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	650	\$ -	\$ -	650	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 33.14			\$ 31.20	\$ (1.94)	-5.85%
RTSR - Network	\$ 0.0107	676	\$ 7.23	\$ 0.0102	676	\$ 6.89	\$ (0.34)	-4.67%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	676	\$ 3.18	\$ 0.0044	676	\$ 2.97	\$ (0.20)	-6.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 43.55			\$ 41.06	\$ (2.48)	-5.70%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	676	\$ 3.18	\$ 0.0047	676	\$ 3.18	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	676	\$ 0.41	\$ 0.0006	676	\$ 0.41	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	650	\$ 77.81	\$ 0.1197	650	\$ 77.81	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 124.93			\$ 122.45	\$ (2.48)	-1.99%
HST	13%		\$ 16.24	13%		\$ 15.92	\$ (0.32)	-1.99%
Ontario Electricity Rebate	23.5%		\$ (29.36)	23.5%		\$ (28.78)		
Total Bill on Non-RPP Avg. Price			\$ 141.17			\$ 138.37	\$ (2.80)	-1.99%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	440	kWh	
Demand	2	kW	
Current Loss Factor	1.0398		
Proposed/Approved Loss Factor	1.0398		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.91	4	\$ 11.64	\$ 3.00	4	\$ 12.00	\$ 0.36	3.09%
Distribution Volumetric Rate	\$ 7.2944	2	\$ 14.59	\$ 7.5132	2	\$ 15.03	\$ 0.44	3.00%
Fixed Rate Riders	\$ -	4	\$ -	\$ -	4	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.2401	2	\$ (0.48)	\$ 0.2409	2	\$ (0.48)	\$ (0.00)	0.33%
Sub-Total A (excluding pass through)			\$ 25.75			\$ 26.54	\$ 0.80	3.09%
Line Losses on Cost of Power	\$ 0.1197	18	\$ 2.10	\$ 0.1197	18	\$ 2.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.5900	2	\$ 1.18	\$ 0.3673	2	\$ (0.73)	\$ (1.91)	-162.25%
CBR Class B Rate Riders	\$ 0.1909	2	\$ 0.38	\$ 0.1979	2	\$ 0.40	\$ 0.01	3.67%
GA Rate Riders	\$ 0.0042	440	\$ 1.85	\$ 0.0027	440	\$ 1.19	\$ (0.66)	-35.71%
Low Voltage Service Charge	\$ 0.6421	2	\$ 1.28	\$ 0.6421	2	\$ 1.28	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	4	\$ -	\$ -	4	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	4	\$ -	\$ -	4	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2	\$ -	\$ -	2	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 32.54			\$ 30.77	\$ (1.76)	-5.42%
RTSR - Network	\$ 3.1543	2	\$ 6.31	\$ 3.0187	2	\$ 6.04	\$ (0.27)	-4.30%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4950	2	\$ 2.99	\$ 1.4026	2	\$ 2.81	\$ (0.18)	-6.18%
Sub-Total C - Delivery (including Sub-Total B)			\$ 41.84			\$ 39.62	\$ (2.22)	-5.31%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	458	\$ 2.15	\$ 0.0047	458	\$ 2.15	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	458	\$ 0.27	\$ 0.0006	458	\$ 0.27	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	4	\$ 1.00	\$ 0.25	4	\$ 1.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	440	\$ 52.67	\$ 0.1197	440	\$ 52.67	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 97.93			\$ 95.71	\$ (2.22)	-2.27%
HST	13%		\$ 12.73	13%		\$ 12.44	\$ (0.29)	-2.27%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 110.66			\$ 108.15	\$ (2.51)	-2.27%

In the manager's summary, discuss the reasor

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