

Via RESS

7 August 2026

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

Dear Mr. Murray,

Re: Kingston Hydro Corporation _Electricity Distribution License ED-2003-0057, 2027 IRM Application for Electricity Distribution Rates (EB-2026-0053)

Kingston Hydro Corporation ("Kingston Hydro") is submitting its distribution rate application (EB-2026-0053) for electricity distribution rates ("EDR") effective January 1, 2027. Kingston Hydro is seeking a rate adjustment for 2026 rates based upon the process for Price Cap Incentive Rate-setting applications for the 2027 rate year.

Kingston Hydro anticipates that since this is an incentive rate ("IRM") application with only mechanistic adjustments contemplated, the OEB's streamlined process for applications of this nature will be followed and that this application Filing will be decided by delegated authority without hearing.

The Filing includes the Application; the Manager's Summary and several live models, as detailed in the Application, and the OEB's IRM checklist.

This Filing includes proposed disposition of Group 1 account balances eligible for disposition. As per the analysis in the completed IRM rate generator deferral and variance tabs and the Commodity Accounts Analysis Workform, Kingston Hydro certifies it has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balance being disposed, consistent with the certification requirements of the filing requirements. The evidence filed, including the models and appendices, is accurate, consistent, and complete.

Kingston Hydro confirms that the documents filed in support of this distribution rates application do not include any personal information (as that

phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

The Filing and supporting materials are being filed through the Board's online RESS (Pivotal UX) filing system.

If further information is required, please contact Sherry Gibson, Manager, Revenue and Regulatory Affairs at 613-546-1181, Extension 2383.

Yours truly,

A handwritten signature in black ink, appearing to read "Randy Murphy". The signature is written in a cursive, flowing style.

Randy Murphy

Chief Financial Officer and Corporate Secretary

IN THE MATTER OF the *Ontario Energy Board Act*, 1998, being
Schedule B to the *Energy Competition Act*, 1998, S.O. 1998, c.15;
AND IN THE MATTER OF an Application by Kingston Hydro
Corporation 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.

**KINGSTON HYDRO CORPORATION
INCENTIVE RATE MECHANISM SETTING
("IRM") PLAN
FILED: 07 August 2026**

Applicant

Kingston Hydro Corporation
85 Lappan's Lane
PO Box 790
Kingston, Ontario
K7L 4X7
www.KingstonHydro.com

2027 IRM Rate Application

- 1) The Applicant is Kingston Hydro Corporation (the “Applicant”). The Applicant is a licensed electricity distributor operating pursuant to electricity distribution license ED-2003-0057. The Applicant distributes electricity to approximately 28,000 customers in the City of Kingston. All Kingston Hydro customers will be affected by this application.
- 2) For 2023 distribution rates adjustments, the Applicant filed a Cost-of-Service rate application (EB-2022-0044) seeking approval of electricity distribution rates for a five-year period under the Price Cap Incentive Rate-setting (IRM) framework. With an approved 2023 test year, Kingston Hydro Corporation became eligible to apply to have its rates adjusted mechanistically in each of the years 2024-2027, based on inflation and the OEB’s assessment of Kingston Hydro’s efficiency.
- 3) For 2024-2026 distribution rates adjustments, the Applicant filed Price Cap IRM applications.
- 4) In this application for 2027 rates, Kingston Hydro Corporation is applying for order or orders granting distribution rates updated and adjusted effectively for January 1, 2027, in accordance with the process for Price Cap Incentive Rate-setting applications for the 2027 rate year. Specifically in this application, the Applicant is applying for:
 - Base Rate Adjustment;
 - An adjustment to the Distribution Retail Transmission Service Rates;
 - An adjustment to the Low Voltage Service Rates;
 - Disposition of Group 1 Deferral and Variance Accounts;
 - The continuation of all other Specific Service Charges, Retail Service Charges and Loss Factors.
- 5) Additionally in this Application Kingston Hydro Corporation is reporting on Corporate Measures Metrics it committed to establish as part of the 2023 OEB approved settlement proposal (EB-2022-0044).
- 6) This Application is supported by written evidence that may be amended from time to time, prior to the Board's final decision on this Application.

- 7) In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2027, the Applicant requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2027 distribution rates.
- 8) In the event that the effective date does not coincide with the Board's decided implementation date for 2027 distribution rates and charges, the Applicant requests permission to recover the incremental revenue from the effective date to the implementation date.
- 9) The Applicant is of the expectation that since this is an IRM application, that the OEB's streamlined process for applications of this nature will be followed. And that based upon elements included and adjustments contemplated being largely mechanistic, the Applicant requests this Application be decided by delegated authority without hearing.
- 10) The primary day-to-day contact for this application should be:
Sherry Gibson, Manager, Revenue and Regulatory Affairs
Phone: 613-546-1181 extension 2383
Fax: 613-546-1624
Email: SGibson@UtilitiesKingston.com
- 11) The Applicant requests that a copy of all documents filed with the Board in this proceeding be served on the Applicant, as follows:

Kingston Hydro Corporation
85 Lappan's Lane
PO Box 790
Kingston ON K7L 4X7

Attention: Randy Murphy, Chief Financial Officer and Corporate Secretary
Phone: 613-546-1181 extension 2317
Fax: 613-546-1624
Email: RMurphy@UtilitiesKingston.com

and to:

Attention: Sherry Gibson, Manager, Revenue and Regulatory Affairs

Phone: 613-546-1181 extension 2383

Fax: 613-546-1624

Email: SGibson@UtilitiesKingston.com

Manager's Summary

This Manager's Summary addresses the following:

1. Introduction and Summary
2. Base Rate Adjustment and 2027 Distribution Rates
3. Retail Transmission Services Rates Adjustments
4. Low Voltage Rates
5. Deferral and Variance Accounts
 - 5.1. Commodity Accounts (*Global Adjustment*) Workform
 - 5.2. Disposition Group 1 Accounts
6. Regulatory Charges
7. Other Rates and Charges
8. Summary of Proposed Rates Changes and Bill Impacts
9. Corporate Measures Metrics- 2023 COS Settlement (EB-2022-0044)
10. Appendices
 - Appendix A – Current 2026 Tariff of Rates and Charges
 - Appendix B – Proposed 2027 Tariff of Rates and Charges
 - Appendix C – Bill Impacts

Kingston Hydro – 2027 IRM Executive Summary OEB Approvals Requested Table:

Description/Item	Summary of Request
Annual Adjustment Mechanism	Yes
Revenue-to-Cost Ratio Adjustments	No
Shared Tax Adjustments	No
Retail Transmission Service Rates	Yes
Low Voltage Service Rates	Yes
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

1. Introduction and Summary

Kingston Hydro Corporation is seeking adjustments to its approved 2026 rates in accordance with the process for Price Cap Incentive Rate-setting applications for the 2027 rate year.

The application affects all customers.

The adjustments Kingston Hydro seeks in this application will result in a monthly decrease of -\$0.75 or -0.54 per cent decrease per month for a residential customer consuming 750 kWh.

Certification of Evidence

Per the filing requirements, an application filed with the OEB must include a certification by a senior officer of the applicant that the evidence filed is accurate, consistent, and complete to the best of his or her knowledge¹. A Certification of Evidence by the Chief Financial Officer (CFO) is included in the cover letter of this Application.

Electronic Models

In preparation of this Application, Kingston Hydro has utilized the OEB's 2027 IRM Rate Generator Model that calculates 2027 distribution rates, Retail Transmission Rates, and Group 1 rate riders, and as well produces the 2027 tariff schedule and bill impacts. Kingston Hydro has also completed the OEB's Commodity Accounts analysis work form.

Kingston Hydro has included the following electronic models in Excel with this Filing:

- IRM Check list;
- IRM Rate Generator;
- Commodity Accounts Analysis Work form;
- 2026 Tariff sheets.

¹ Filing Requirements for Electricity Distribution Rate Applications - 2026 Edition for 2027 Rate Applications - Chapter 3 Incentive Rate-Setting Applications, July 14, 2026.

2. Base Rate Adjustment and 2027 Distribution Rates

Kingston Hydro proposes to increase its base distribution rates, effective January 1, 2027, based on a mechanistic rate adjustment using the OEB-approved inflation minus X-factor formula applicable to Price Cap IR applications.

The components of the Price Cap IR adjustment formula applicable to Kingston Hydro are shown in Table 1 below.

Table 1: Price Cap IR components

Components		Amount
Inflation Factor		3.00%
X-Factor	Productivity	0.00%
	Stretch (0.00% – 0.15%)	0.15%

The most recent stretch factor assigned to Kingston Hydro by the OEB is 0.15 per cent (Cohort II). Kingston Hydro notes that it has continued efficiency and remained within Cohort II for the 2026 IRM rate year.

The 2025 benchmarking-based stretch factors for 2027 IRM rates are expected to be issued later in August 2026 after this rate application is filed. If there is a change to Kingston Hydro's cohort, it is Kingston's understanding that Board staff will update the IRM Rate Generator model accordingly.

The proposed increase to Kingston Hydro's rates using the Price Cap IR adjustment formula is 2.85 per cent: $2.85\% = (3.00\% - (0.00\% + 0.15\%))$.

Table 2 summarizes Kingston Hydro's current 2026 base rates and the proposed 2027 base rates calculated in the OEB's 2027 IRM Rate Generator Model using the mechanistic rate adjustment inflation minus X-factor formula.

Kingston Hydro transitioned to a fully fixed monthly residential distribution service charge for 2019 as per the OEB's residential rate design policy.

Accuracy of Current Tariff in Rate Generator Model

In the OEB's 2027 IRM Rate Generator Model, Kingston's current 2026 Tariff rates are pre-populated. Kingston Hydro confirms the pre-populated Tariff reflects Kingston Hydro's 2026 OEB approved Tariff.

Table 2: 2027 Proposed Adjustments to Kingston Hydro's 2026 Base Rates

The Rate Generator Model calculates the 2027 distribution base rates by applying the 2.85 per cent adjustment to the model pre-populated 2026 base rates. The following table shows current 2026 and proposed 2027 base rates.

Distribution Rates		Monthly Service Charge	
Customer Class	Unit	Current 2026	Proposed 2027
Residential	\$	\$32.16	\$33.08
General Service Less Than 50 kW	\$	\$18.26	\$18.78
General Service 50 to 4,999 kW	\$	\$138.19	\$142.13
Large Use	\$	\$6,075.99	\$6,249.16
Unmetered Scattered Load	\$ per customer	\$8.00	\$8.23
Street Lighting	\$ per light	\$1.80	\$1.85
* Standby Power	\$		

Distribution Rates		Distribution Volumetric Rate	
Customer Class	Unit	Current 2026	Proposed 2027
Residential	\$ per kWh	0	0
General Service Less Than 50 kW	\$ per kWh	0.0200	0.0206
General Service 50 to 4,999 kW	\$ per kW	4.2156	4.3357
Large Use	\$ per kW	1.8789	1.9324
Unmetered Scattered Load	\$ per kWh	0.0158	0.0163
Street Lighting	\$ per kW	20.5995	21.1866
* Standby Power			

3. Electricity Distribution Retail Transmission Service Rates

Kingston Hydro's current 2026 Retail Transmission Service Rates (RTSRs) that it charges customers were last adjusted in its 2025 IRM application (EB-2025-0026).

Kingston has partially embedded status within Hydro One Networks' distribution system, and as such, incurs transmission costs based on wholesale UTRs and as well as transmission costs based on Hydro One Networks Inc. RTSRs for its Sub-Transmission rate class.

In this application Kingston Hydro requests approval to adjust the RTSRs that it charges to customers to reflect the rates that it pays for transmission services based on the current UTRs and host-RTSRs.

Kingston Hydro has used the OEB's 2027 Rate Generator Model RTSR tabs to calculate the class specific RTSRs. Allocated costs to each of the rate classes for RTSR adjustments are based upon Kingston's most recent reported 2026 2.1.5 Performance Based Regulation RRR Billing determinants, non-loss adjusted.

Chapter 3 Filing Requirements instructs distributors using the IRM Rate Generator model to report the quantity of load, including energy (kWh) and demand (kW), associated with EV charging facilities in the dedicated EVC rows for each applicable General Service customer class (50–4,999 kW). No customers within Kingston Hydro's service territory elected to take service under the EVC Rate in 2026. Accordingly, there is no EV charging load to report for the 2026 rate year, and Kingston Hydro has entered 0 kWh and 0 kW in the dedicated EVC rows.

Accuracy of RTSR Model Billing Determinants

In the OEB's 2027 IRM Rate Generator Model, the billing determinants are pre-populated. Kingston Hydro confirms the pre-populated rate classification billing determinants reflect Kingston Hydro's RRR filings for 2026 report year (fiscal year 2025).

UTRs and host-RTSRs

The Rate Generator Model is populated with current 2026 UTRs and host-RTSRs. Kingston's RTSRs were last adjusted using 2025 UTRs and host-RTSRs. In addition to forecast UTR/host-RTSR costs, the current RTSRs charged by Kingston to its customers and Kingston's 2026 reported RRR values used as billing determinants also figure into Kingston's proposed 2027 RTSRs to be charged to its customers. The current and proposed RTSRs are shown in Table 3.

Table 3: Current and 2027 Proposed Retail Transmission Service Rates

Rate Class	Unit	Current 2026 RTSR-Network	Proposed 2027 RTSR Network	Percent Change
Residential	kWh	\$ 0.0116	\$ 0.0110	-5.2%
General Service Less Than 50 kW	kWh	\$ 0.0104	\$ 0.0099	-4.8%
General Service 50 to 4,999 kW	kW	\$ 4.5677	\$ 4.3270	-5.3%
General Service 50 to 4,999 kW - EV CHARGING	kW	\$ 0.7765	\$ 0.7356	rate is 17% of GS 50 to 4,999kW rate
Large Use	kW	\$ 5.5035	\$ 5.2135	-5.3%
Unmetered Scattered Load	kWh	\$ 0.0116	\$ 0.0110	-5.2%
Street Lighting	kW	\$ 3.2994	\$ 3.1255	-5.3%
* Standby Power				
Rate Class	Unit	Current 2026 RTSR-Connection	Proposed 2027 RTSR Connection	Percent Change
Residential	kWh	\$ 0.0090	\$ 0.0087	-3.3%
General Service Less Than 50 kW	kWh	\$ 0.0082	\$ 0.0079	-3.7%
General Service 50 to 4,999 kW	kW	\$ 3.5495	\$ 3.4296	-3.4%
General Service 50 to 4,999 kW - EV CHARGING	kW	\$ 0.6034	\$ 0.5830	rate is 17% of GS 50 to 4,999kW rate
Large Use	kW	\$ 4.2768	\$ 4.1323	-3.4%
Unmetered Scattered Load	kWh	\$ 0.0090	\$ 0.0087	-3.3%
Street Lighting	kW	\$ 2.5637	\$ 2.4771	-3.4%
* Standby Power				

The proposed RTSR adjustments result generally in a -5.3 per cent decrease and a -3.4 per cent decrease to RTSR network and connection charges across the rate classes respectively, with rounding errors accounting for the minor per cent change differences. The adjustments reflect the adjustments to historical transmission rates from 2025 to 2026 current and the adjustments to the historical sub-transmission rates from 2025 to 2026 current rates, and Kingston's 2025 reported RRR values used to calculate the proposed 2027 RTSR rates.

Further detail relating to the adjustments may be found in the completed IRM Rate Generator Model in the tabs relating to RTSRs.

4. Low Voltage Service Rates

Per the current filing requirements², the adjustment of low voltage service rates in an IRM rate application is optional.

Kingston Hydro last adjusted its low voltage rates in its 2026 IRM rate application (EB-2025-0026), for rates effective January 1, 2026. The adjustment was based upon 2025 Hydro One sub-transmission rates and RRR 2025 (fiscal year 2024) volumes.

In this 2027 IRM rate application, Kingston Hydro is proposing to adjust its current 2026 low voltage service rates. The 2027 IRM Rate Generator Model includes the low voltage expense information in Tabs 16.1 LV Expense and 16.2 LV Service Rate. The low voltage expense information is the most recent low voltage costs charged by Hydro One sub-transmission for the year 2025.

The following table includes five years of historical actual low voltage charges from Hydro One for the years 2021 to 2025. Hydro One low voltage expense data that is detailed within the 2027 IRM Rate Generator Model in Tab 16.1 LV Expense. The year-over-year variances in Table 4 are the result of Hydro One sub-transmission rate classification rate riders and rates and Kingston's volumes.

Table 4: 2021-2025 Historical Low Voltage Expense

LV Costs for Most Recent Five Historical Years			
Year	Costs	Year-over-Year Variances	
		\$	%
2021	1,913,725		
2022	1,192,463	(721,262)	-37.7%
2023	1,051,364	(141,099)	-11.8%
2024	1,240,112	188,748	18.0%
2025	936,909	(303,204)	-24.4%

The current and the proposed low voltage rates are shown in the following Table 5. The proposed low voltage service rate adjustments result generally in a 26.6 per cent decrease to low voltage service rates across the rate classes respectively, with rounding errors accounting for the minor per cent change differences.

² Filing Requirements for Electricity Distribution Rate Applications - 2026 Edition for 2027 Rate Applications - Chapter 3 Incentive Rate-Setting Applications, July 14, 2026.

Table 5: 2026 Current and 2027 Proposed Low Voltage Service Rates

Low Voltage Service Rates				
Customer Class	Unit	Current 2026	Proposed 2027	Percent Change
Residential	kWh	0.0020	0.0015	-25.8%
General Service Less Than 50 kW	kWh	0.0018	0.0013	-29.1%
General Service 50 to 4,999 kW	kW	0.7416	0.5546	-25.2%
Large Use	kW	0.9150	0.6683	-27.0%
Unmetered Scattered Load	kWh	0.0020	0.0015	-25.8%
Street Lighting	kW	0.5485	0.4006	-27.0%
* Standby Power				

5. Deferral and Variance Accounts

Kingston Hydro confirms that it has fully implemented the OEB's February 21, 2019 guidance effective from January 1, 2019.

Kingston Hydro confirms that disposition of residual balances is requested two years after the expiry of the rate rider.

No changes are proposed to previously OEB approved final basis balances.

Kingston notes the following about Group 1 and 2 Accounts:

Group 1 Accounts

- The variance in Account 1580 of \$413,945 is offset by the variance in Sub-account CBR Class B of the opposite amount.
- The variance in Account 1588 of (\$342,900) is due to current year-end unbilled to actual revenue differences and current period billing adjustments recorded in other years.
- The variance in Account 1589 of \$6,929 is due to current year-end unbilled to actual revenue differences.

Group 2 Accounts

- Kingston Hydro is not disposing of any Group 2 accounts with this rate application. Group 2 accounts were last disposed of in Kingston Hydro's 2023 Cost of Service rate application (EB-2022-0044).

a. Commodity Accounts Workform

The completed Commodity Accounts Workform has been filed in Live Excel format.

Kingston notes the following:

- Kingston Hydro has reconciled Account 1588 to 1.2 per cent. Principal adjustments for 2025 include an amount for 2024 that was included in 2026. Excluding the amount related to 2024, the percentage goes from 1.2 per cent to 0.9 per cent.
- Kingston Hydro has reconciled Account 1589 to 0.4 per cent.

b. Disposition of Group 1 Deferral and Variance Balances

In this Application Kingston Hydro proposes to dispose of Group 1 DVA account balances.

Kingston Hydro has used the OEB's 2027 IRM Rate Generator Model DVA related tabs to assist in calculating the class specific DVA rate riders. Pre-populated billing determinants reflect 2025 2.1.5 RRRs Kingston reported.

Kingston is proposing one year rate riders for disposition of the Group 1 deferral and variance account balances. The balances Kingston is proposing for disposition of are detailed in the completed 2027 IRM Rate Generator Model. Four separate rate riders are proposed as follows:

1. Rate Rider for Disposition of Deferral/Variance Accounts
2. Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants
3. Rate Rider for Disposition of Global Adjustment Account Applicable only for Non-RPP Customers
4. Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers

Wholesale Market Participant (WMP) and Class A Customers

Kingston Hydro notes that it has one Wholesale Market Participant (WMP) customer within the General Service 50 to 4,999 kW rate class.

Kingston Hydro has Class A customers in two rate classifications: Large Use and General Service 50 to 4,999kW.

The OEB's 2027 IRM Rate Generator Model DVA tabs have been designed to establish separate rate riders to appropriately recover the balances in the RSVAs from Wholesale Market Participants who must not be allocated the RSVA account balances related to charges for which the WMPs settle directly with the IESO (e.g. wholesale energy, wholesale market services). Kingston Hydro's WMP has not been allocated a share portion of 1580, 1588, and 1589 RSVA account balances.

Global Adjustment Account Balance Disposition Allocation

In accordance with the Filing Requirements, since Kingston serves Class A customers per O.Reg 429/04, Kingston addresses in this Application the Class A allocation for recovery of global adjustment it considers appropriate based on settlement process with the IESO. The global adjustment account captures the difference between the amounts billed (or estimated to be billed) to non-RPP customers by the distributor and the actual amount paid by the distributor to the IESO.

Kingston's entire Large Use rate class is Class A. Kingston Hydro's settlement process with the IESO offsets to zero the Class A contribution to the 1589 Global Adjustment balance. Hence based on the settlement process with the IESO for Kingston Hydro Class A customers, it would be appropriate to not allocate for the recovery of the global adjustment variance balance for the Class A customers. Kingston Hydro is proposing not to charge a Rate Rider for the Disposition of Global Adjustment Account for its Class A customers.

Kingston Hydro serves an embedded WMP within its General Service 50 to 4,999 rate class. The WMP settles directly with the IESO the Global Adjustment charge. Therefore, Kingston Hydro's proposed Rate Rider for the Disposition of Global Adjustment Account excludes the WMP customer.

6. Regulatory Charges

Kingston's current 2026 approved Tariff of Rates and Charges includes several rates to be charged to customers to cover the costs associated with various programs and wholesale market services. The rates are each a component of the "Regulatory Charge" on a customer's bill and established by the OEB annually through a separate generic rate order. Regulatory rates to be charged include:

- Rural or Remote Electricity Rate Protection (RRRP) charge
- Wholesale market service (WMS),
- Capacity Based Recovery (CBR) charge for Class B customers

The current 2026 RRRP rate of \$0.0006 per kWh was set by the OEB on December 11, 2025³. The RRRP charge is a source of revenue for identified rural and remote electricity distributors to allow them to reduce the amount of revenue they would otherwise have to charge some of their customers to distribute electricity.

The current rates for WMS, billed to Class A and B customers, and for CBR, billed to Class B customers are \$0.0041 per kWh and \$0.0006 per kWh respectively⁴. Distributors bill Class A customers their share of the actual CBR charge based on their contribution to peak demand.

Wholesale market service (WMS) charges are designed for distributors to recover costs charged by the Independent Electricity System Operator (IESO) for the operation of the IESO-administered markets and the operation of the IESO-controlled grid, as well as the costs of the IESO's CBR initiative. Electricity distributors recover the WMS charges from customers through the WMS rate.

The current generic regulatory rates have been included in Kingston's proposed 2027 Tariff of Rates and Charges in Appendix B.

7. Other Rates and Charges

a) Specific Service Charges, Retail Service Charges, Allowances, and Loss Factors

Kingston Hydro requests the continuation of all other Specific Service Charges, Allowances, and Loss Factors, subject to OEB policy updates.

The proposed 2027 Tariff of Rates and Charges in Appendix C reflects the continuation of Kingston's 2026 Specific Service Charges, Retail Service Charges, Allowances and Loss Factors.

³ EB-2025-0299, Decision and Order, December 11, 2025

⁴ EB-2025-0299, Decision and Order, December 11, 2025

In accordance with OEBs Wireline Pole Attachment Charges Report⁵, generic wireline pole attachment charges for rate-regulated electricity distributors are to be adjusted by an annual inflation factor. Wireline pole attachment charges have been adjusted by the known 2027 inflationary factor of 3.00 per cent by the 2027 IRM Generator Model and appear in the proposed 2027 Tariff of Rates and Charges.

Kingston's Tariff also includes energy retailer charges. Energy retailer service charges refer to the charges that recover the cost of services provided by electricity distributors to electricity retailers or to customers, related to the supply of competitive electricity.

In accordance with OEBs energy retailer service charges report⁶, generic retailer service charges for rate-regulated electricity distributors are to be adjusted by an annual inflation factor. Per the report the OEB will issue a generic order to adjust all miscellaneous service charges that are subject to an inflationary adjustment to be effective January 1st of each year. Energy retailer service charges have been adjusted by the known 2027 inflationary factor of 3.00 per cent by the 2027 IRM Generator Model and appear in the proposed 2027 Tariff of Rates and Charges.

b) microFIT Generator Rate

Each year, the OEB reviews the province-wide fixed monthly service charge related to the microFIT Generator Service Classification to ensure that it continues to reflect actual costs. It was last reviewed on November 27, 2025. Kingston Hydro's 2026 approved Tariff of Rates and Charges includes this microFIT province-wide generator rate with a monthly service charge of \$5.00.

Kingston Hydro is applying for the continuation of this rate at the province-wide uniform fixed monthly service charge currently set at \$5.00. This rate and charge amount has been included in Kingston Hydro's proposed 2027 Tariff of Rates and Charges in Appendix B.

⁵ Report of the OEB – "Wireline Pole Attachment Charges", EB-2015-0304, issued March 22, 2018.

⁶ Report of the OEB: "Energy Retailer Service Charges", EB-2015-0304, issued November 29, 2019.

c) Rate Rider for Smart Metering Entity Charge

Kingston Hydro's 2026 approved Tariff of Rates and Charges includes a Rate Rider for Smart Metering Entity Charge (SMC) of \$0.42 per smart meter per month applicable to all Residential and General Service less than 50kW customers.

On September 8, 2022, the OEB approved the application by the Independent Electricity System Operator (IESO), in its capacity as the Smart Metering Entity (SME), for a smart metering charge (SMC) of \$0.42 per smart meter per month for the 2023-2027 period (EB-2022-0137).

The OEB also issued a letter to all licensed electricity distributors outlining that the SMC is a pass-through amount to be charged by distributors to all applicable customers in the Residential and General Service <50kW classes.

The SMC of \$0.42 has been included on Kingston Hydro's proposed 2027 Tariff of Rates and Charges in Appendix B.

8. Summary of Proposed Rates Changes and Bill Impacts

A copy of Kingston's current 2026 Tariff of Rates and Charges is provided in Appendix A and Kingston's proposed 2027 Tariff of Rates and Charges is provided in Appendix B.

The effective date of the proposed rates changes is January 1, 2027.

Detailed bill impacts for all rate classes reflecting sample customer profiles are provided in the bill impacts tab of the IRM Rate Generator Model and in Appendix C.

Table 6 shows the bill impacts of the rate adjustments relating to delivery and total bill proposed in this Application for sample customer profiles in each rate class.

Table 6: Total Bill Impact for Sample Customer Profiles

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Customer Profile		Sub-Total						Total	
				A (excluding pass-through)		B Distribution (includes sub-total A)		C Delivery (includes sub-total B)		Total Bill	
		Consumption (kWh)	Demand kW (if applicable)	\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	750		\$ 0.92	2.9%	\$ (0.13)	-0.3%	\$ (0.84)	-1.5%	\$ (0.75)	-0.5%
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP	kWh	2,000		\$ 1.72	3.0%	\$ (1.28)	-1.7%	\$ (2.96)	-2.6%	\$ (2.64)	-0.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	45,360	70	\$ 12.35	2.8%	\$ (618.02)	-88.8%	\$ (643.27)	-50.9%	\$ (726.89)	-8.5%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	3,450,000	5,500	\$ 467.42	2.8%	\$ (4,127.83)	-19.7%	\$ (6,517.58)	-8.7%	\$ (7,364.87)	-1.2%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	750		\$ 0.60	3.0%	\$ (10.27)	-35.3%	\$ (10.98)	-24.3%	\$ (12.40)	-7.9%
STANDBY POWER SERVICE CLASSIFICATION -	kW			\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	150,000	375	\$ 470.16	2.8%	\$ (1,679.41)	-9.5%	\$ (1,777.10)	-9.0%	\$ (2,008.12)	-4.4%

The total bill impact of the rate changes and rate riders proposed in this 2027 IRM rate application, for a Kingston Hydro Residential customer (on TOU RPP electricity commodity rates) with a monthly electricity consumption of 750 kWh, is -\$0.75 or -0.54 per cent decrease per month.

The total bill impact of the rate adjustments and rate riders proposed in this IRM 2027 rate application, for a General Service Less Than 50 kW customer (on TOU RPP electricity commodity rates) with a monthly electricity consumption of 2,000 kWh, is -\$2.64 or a -0.80 per cent decrease per month.

9. Corporate Measures Metrics - 2023 COS Settlement (EB-2022-0044)

In the Settlement Proposal for Kingston Hydro Corporation's 2023 Cost of Service application (EB-2022-0044), approved by the Ontario Energy Board in its Decision and Order dated November 22, 2022, Kingston Hydro committed to establish targets for metrics "A1", "A2", "B1", "C3" and "C4" in Table 5.3 of the Distribution System Plan ("DSP"), at the next IRM application by Kingston Hydro, for the 2024-2027 period.

Kingston Hydro confirms that targets for each of these five metrics have been established, using the five-year historical average (2018-2022) as the basis for each target.

Kingston Hydro submits that it has satisfied its settlement commitment to establish targets for metrics A1, A2, B1, C3, and C4 for the 2024-2027 period and provides the following as its first report on performance against those targets for 2024 and 2025, along with explanations for any targets that were not met.

Table 7: Summary of Targets for Metrics A1, A2, B1, C3, and C4 for the 2024-2027

Metric	Target (2024-2027, based on 2018-2022 average)	2024-2025 Performance
A1 – CHI, Severe Weather Days	106 customer-hours	Met
A2 – CAIDI, Top 10 Days	4.44 hours	Not met (rolling-average effect of 2023 event)
B1 – Warehouse Inventory Turnover	769 days	Not met (COVID-19-related capital delays)
C3 – CHI, Defective Equipment	—	Met
C4 – SAIFI, Defective Cables	—	Met
C4 – SAIFI, Defective Transformers	—	Not met (immaterial customer impact)
C4 – SAIFI, Defective Poles	—	No failures; target met

A1. Average Customer Hours of Interruption (CHI) During Severe Weather Days

Definition: Three-year rolling average of combined CHI for Tree Contacts, Defective Equipment and Adverse Weather cause code outages, occurring on days that meet the threshold definition of Severe Weather (Days with Maximum Wind Gust of 50km/h or higher lasting more than 2 hours), less any CHI recorded on Major Event Days (MED) as per the IEEE 1366 methodology.

This metric tracks both the performance of Kingston Hydro's equipment and outage restoration operating functions.

Target for the 2024-2027 Period

The average of CHI during Severe Weather Days in the last five historical years (2018-2022) was set as the target for the 2024-2027 period. The calculated average is 106 customer-hours.

Performance

Figure 1 shows the three-year rolling average customer hours of interruption per day during the severe weather days from 2024 to 2025. The performance of this metric meets the target.

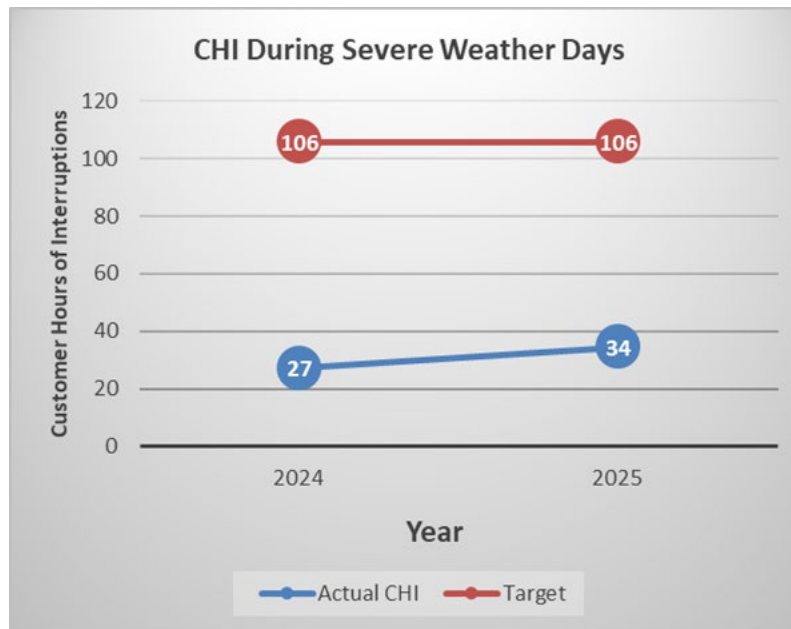


Figure 1 – 2024 to 2025 CHI per day During Severe Weather Days

A2. Customer Average Interruption Duration (CAIDI) of Top 10 Day

Definition: A three-year rolling average of the output of a ratio of the total customer-hours of interruptions over the total customer interruptions, less the impact of Loss of Supply and MED events for the top 10 days contributing to CAIDI in each year. The operation-focused metric explores the operational effectiveness of the utility's field restoration crews and control room operators during the most operationally challenging days, which often coincide with poor weather.

Target for the 2024-2027 Period

The average of CAIDI of Top 10 Day in the last five historical years (2018-2022) was set as the target for the 2024-2027 period. The calculated average is 4.44 hours.

Performance

Figure 2 shows the three-year rolling average CAIDI of Top 10 Day from 2024 to 2025.

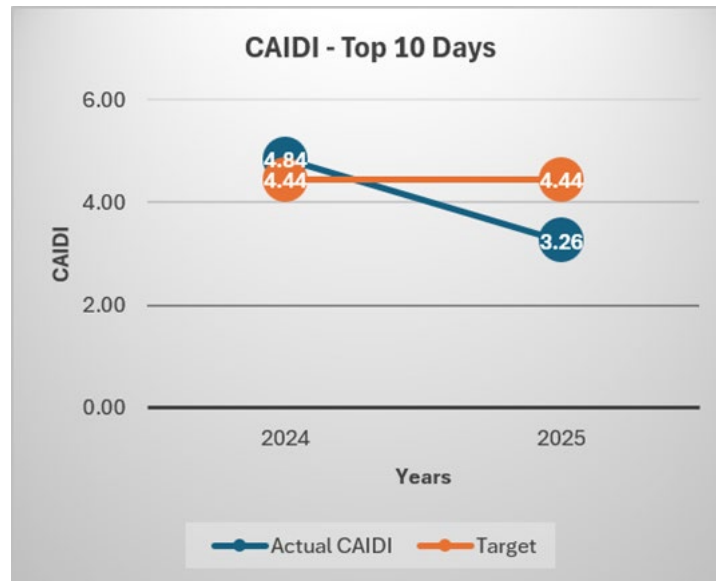


Figure 2 – 2024 to 2025 CAIDI of Top 10 Days

The performance of this metric did not meet the target in 2024 because of the underperformance in 2023 and the calculation method of three-year rolling average. A customer owned primary cable fault caused a prolong outage to large areas in 2023. Utilities Kingston tried to restore as many customers as possible, but still 1189 customer experienced a 16.53 hours long outage on average. The outages caused by faulty primary cables were out of Utilities Kingston control. The absolute CAIDI is lower than the target in 2024, but the three-year rolling average makes the CAIDI in 2024 exceed the target.

B1. Warehouse Inventory Turnover (Days in Inventory)

Definition: The length of time (in days) that materials and equipment spend in the utility's inventory in a given year. A lower number of days implies that the utility is managing its inventory effectively and is not keeping unnecessarily high amounts of materials on hand (which would imply incurring additional working capital costs).

Target for the 2024-2027 Period

The average of Warehouse Inventory Turnover in the last five historical years (2018-2022) was set as the target for the 2024-2027 period. The calculated average is 769 days.

Performance

Figure 3 shows the five historical year average of Warehouse Inventory Turnover (Days in Inventory) from 2024 to 2025.



Figure 3 – 2024 to 2025 Warehouse Inventory Turnover

Under-performance in 2024 was due to Covid-19 impacts to capital projects. Some projects were delayed that made the inventory stay in warehouse for longer time.

C3. Average CHI for Defective Equipment Outages

Definition: Annual average CHI for all Defective Equipment Outages Experienced, less any MED attributed outages.

It measures the extent of impact on Kingston Hydro's customers by outages caused by defective equipment, as an indication of the state of repair of Kingston Hydro assets. Over time, this metric's results could be used to inform the planning decisions as to which assets to replace.

Figure 4 shows the Total Customer-hours of Interruptions Caused by Defective Equipment. The performance of this metric meets the target.

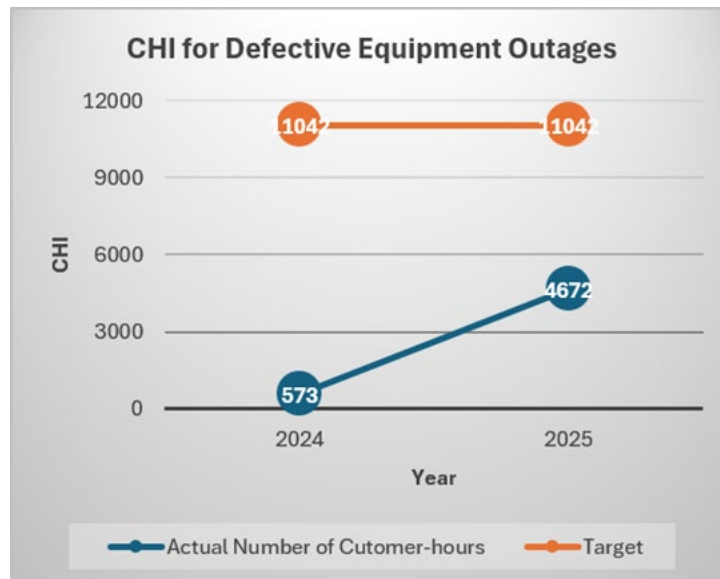


Figure 4 – 2024-2025 Average CHI for Defective Equipment Outages

C4. System Average Interruption Frequency Index – Defective Equipment by Major Asset Class: Poles, Underground Cables, Transformers

Definition: Contribution to SAIFI of defective equipment outages attributed to specific asset classes, deemed to be in a particularly poor condition, or otherwise prioritized by the utility or considered for future prioritization.

This measurement provides Kingston with indication of the relative impact magnitude of each major equipment type's failure on the system as a whole. Observation of changes in multi-year trends across different asset classes presents Kingston Hydro with another way to plan and prioritize its future replacement work across a number of potential capital allocation options.

Figure 5.1 shows the target and performance of the System Average Interruption Frequency caused by defective cable. The SAIFI performance by defective cables meets the target in 2024 and 2025.

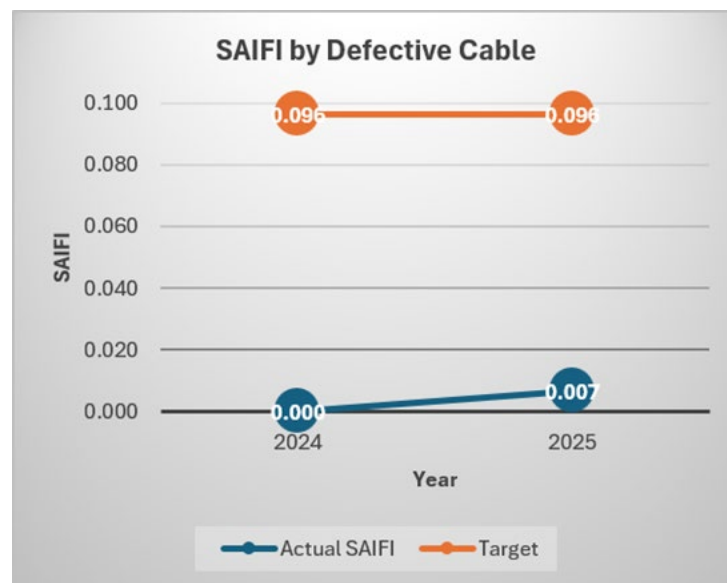


Figure 5.1 – 2024-2025 SAIFI for Defective Cable Outages

Figure 5.2 shows the target and performance of the SAIFI caused by the defective distribution transformer. The performance didn't meet the target in 2024 and 2025. However, outages caused by defective distribution transformers only impacted very small numbers of customers (0.15% of the total customers in average in last 5 historical years).

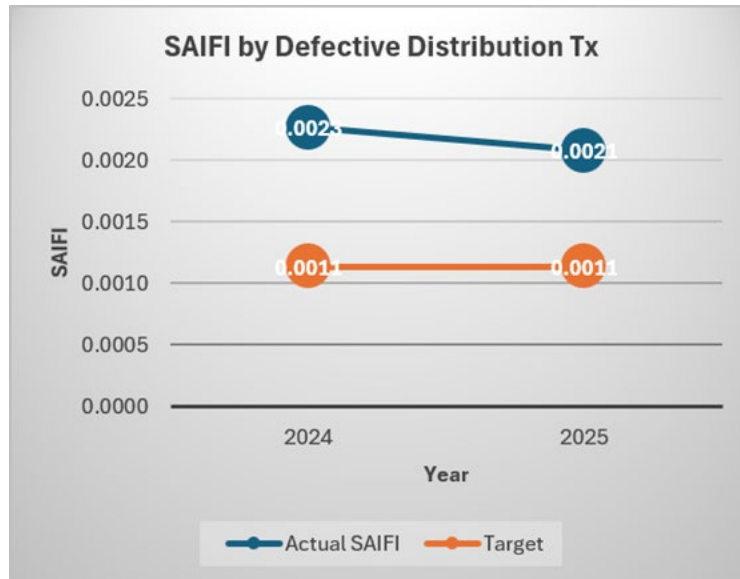


Figure 5.2 – 2024-2025 SAIFI for Defective Distribution Tx Outages

Figure 5.3 shows the target and performance of the SAIFI caused by defective distribution pole. There was no pole failure in 2024 and 2025.

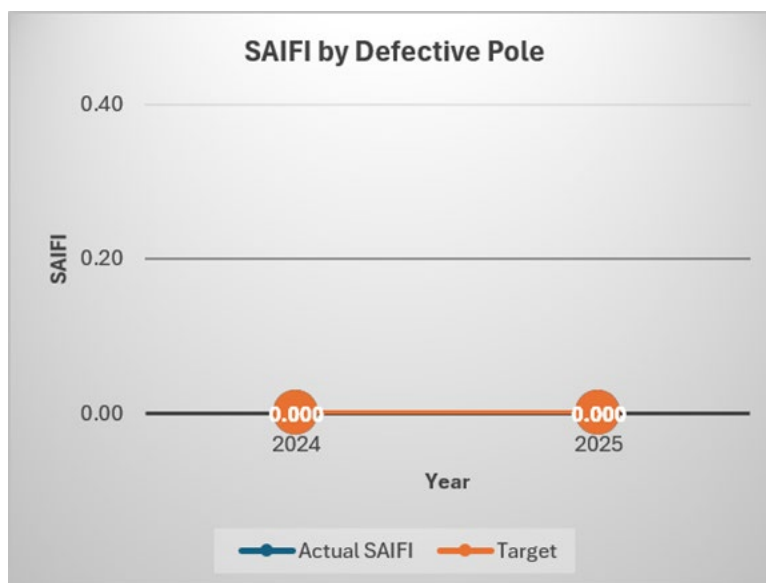


Figure 5.3 – 2024-2025 SAIFI for Defective Pole Outages

10. Appendices included with this Application:

Appendix A – 2026 Current approved Tariff of Rates and Charges

Appendix B – 2027 Proposed Tariff of Rates and Charges

Appendix C – Bill Impacts

- **Respectfully Submitted** -

Appendix A

2026 Current Tariff of Rates and Charges

SCHEDULE A
DECISION AND RATE ORDER
KINGSTON HYDRO CORPORATION
TARIFF OF RATES AND CHARGES

EB-2025-0026

December 11, 2025

Kingston Hydro Corporation

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-2025-0026

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.16
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
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	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0090

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0026

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the 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 changes, 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	\$	18.26
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0200
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0082

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

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EB-2025-0026

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 changes, 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	\$	138.19
Distribution Volumetric Rate	\$/kW	4.2156
Low Voltage Service Rate	\$/kW	0.7416
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0045

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.1905)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1231
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1647
Retail Transmission Rate - Network Service Rate	\$/kW	4.5677
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7765
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.5495
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.6034

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

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EB-2025-0026

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

It should be noted that this schedule does not list any changes, 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	\$	6,075.99
Distribution Volumetric Rate	\$/kW	1.8789
Low Voltage Service Rate	\$/kW	0.9150
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.0900)
Retail Transmission Rate - Network Service Rate	\$/kW	5.5035
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	4.2768

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
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MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

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EB-2025-0026

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	8.00
Distribution Volumetric Rate	\$/kWh	0.0158
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	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0090

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0026

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors'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 changes, 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

Standby Charges are based on applicable monthly General Service < 50kW, General Service > 50kW to 4,999 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to participate in provincial conservation initiatives such as the IESO's Demand Response or Industrial Conservation Initiatives, or reduce kWh consumption, but are not able to operate their generators "24-7-365".

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

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EB-2025-0026

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 changes, 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 light)	\$	1.80
Distribution Volumetric Rate	\$/kW	20.5995
Low Voltage Service Rate	\$/kW	0.5485
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0045
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.0596)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1555
Retail Transmission Rate - Network Service Rate	\$/kW	3.2994
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5637

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

Kingston Hydro Corporation

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-2025-0026

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. 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 changes, 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)

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0026

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection 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

Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	40.59
Layout fees	\$	200.00

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

This schedule supersedes and replaces all previously
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EB-2025-0026

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	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	1.0469
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0139
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0364
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0038

Appendix B

2027 Proposed Tariff of Rates and Charges

Kingston Hydro Corporation
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-2026-0053

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.08
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0085)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0013)
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	0.0087

MONTHLY RATES AND CHARGES - Regulatory Component

Kingston Hydro Corporation
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-2026-0053

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

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
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EB-2026-0053

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the 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 changes, 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	\$	18.78
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0206
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0085)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0013)
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	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

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

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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EB-2026-0053

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 changes, 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	\$	142.13
Distribution Volumetric Rate	\$/kW	4.3357
Low Voltage Service Rate	\$/kW	0.5546
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0085)

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

**This schedule supersedes and replaces all previously
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EB-2026-0053

Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2015)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2808)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1853
Retail Transmission Rate - Network Service Rate	\$/kW	4.3270
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7356
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.4296
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5830

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

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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EB-2026-0053

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

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

It should be noted that this schedule does not list any changes, 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	\$	6,249.16
Distribution Volumetric Rate	\$/kW	1.9324
Low Voltage Service Rate	\$/kW	0.6683
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.6788)
Retail Transmission Rate - Network Service Rate	\$/kW	5.2135
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	4.1323

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
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MONTHLY RATES AND CHARGES - Regulatory Component

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

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 changes, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	8.23
Distribution Volumetric Rate	\$/kWh	0.0163
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0085)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0013)
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	0.0087

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027
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EB-2026-0053

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires Kingston Hydro Corporation to provide back-up service. Standby Charges are to be applied to behind-the-meter generators that are not IESO market participants, FIT program participants, net-metered generators or retail generators, which have their own metering and settlement conventions as per regulation and legislation. Further servicing details are available in the distributors'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 changes, 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

Standby Charges are based on applicable monthly General Service < 50kW, General Service > 50kW to 4,999 kW or Large Use Distribution Volumetric Charges, depending on the rate classification of the generator host facility.

In the case where utility grade metering is not installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges are determined by multiplying the nameplate capacity of the behind the meter generator in KW by applicable Standby Power charges in each month.

This type of scenario is preferable for our customers if the generator is a "baseload" or "24-7-365" generator such as a fuel cell CHP unit or pressure-drop turbine unit. It may also be preferable to the customer where the cost of utility grade metering is high or the size of the generator is very small relative to the demand of the host load customer.

In the case where utility grade metering is installed on the generator, Distribution Charges on the generator host facility's load account will be determined by multiplying the peak hourly delivered load as measured by the load account meter in kW by applicable variable charges for the rate class. Standby Charges will be determined by multiplying the peak coincident combined kW delivered by both the distribution system and the generator, less the peak hourly delivered load in kW of the host customer facility as measured by the generator host load account meter.

This type of scenario is preferable for customers who wish to use generators or electricity storage facilities to participate in provincial conservation initiatives such as the IESO's Demand Response or Industrial Conservation Initiatives, or reduce kWh consumption, but are not able to operate their generators "24-7-365".

Kingston Hydro Corporation
TARIFF OF RATES AND CHARGES
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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 changes, 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 light)	\$	1.85
Distribution Volumetric Rate	\$/kW	21.1866
Low Voltage Service Rate	\$/kW	0.4006
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0085)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.4519)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1635
Retail Transmission Rate - Network Service Rate	\$/kW	3.1255
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4771

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

Kingston Hydro Corporation
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-2026-0053

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. 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 changes, 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)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

Kingston Hydro Corporation

TARIFF OF RATES AND CHARGES

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection 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

Specific charge for access to the power poles - per pole/year		
(with the exception of wireless attachments)	\$	41.81
Layout fees	\$	200.00

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.49
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Kingston Hydro Corporation

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-2026-0053

Monthly fixed charge, per retailer	\$	51.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.59

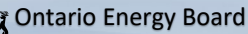
LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0469
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0139
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0364
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0038

Appendix C

Bill Impacts



 Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:

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

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0469	
Proposed/Approved Loss Factor	1.0469	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.16	1	\$ 32.16	\$ 33.08	1	\$ 33.08	\$ 0.92	2.86%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 32.16			\$ 33.08	\$ 0.92	2.86%
Line Losses on Cost of Power	\$ 0.1275	35	\$ 4.49	\$ 0.1275	35	\$ 4.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0003	750	\$ (0.23)	-\$ 0.0013	750	\$ (0.98)	\$ (0.75)	333.33%
CBR Class B Rate Riders	\$ 0.0004	750	\$ 0.30	\$ 0.0005	750	\$ 0.38	\$ 0.08	25.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0020	750	\$ 1.50	\$ 0.0015	750	\$ 1.13	\$ (0.38)	-25.00%
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)			\$ 38.64			\$ 38.51	\$ (0.13)	-0.34%
RTSR - Network	\$ 0.0116	785	\$ 9.11	\$ 0.0110	785	\$ 8.64	\$ (0.47)	-5.17%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0090	785	\$ 7.07	\$ 0.0087	785	\$ 6.83	\$ (0.24)	-3.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 54.82			\$ 53.98	\$ (0.84)	-1.53%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	785	\$ 3.69	\$ 0.0047	785	\$ 3.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	785	\$ 0.47	\$ 0.0006	785	\$ 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)			\$ 154.87			\$ 154.03	\$ (0.84)	-0.54%
HST	13%		\$ 20.13	13%		\$ 20.02	\$ (0.11)	-0.54%
Ontario Electricity Rebate	23.5%		\$ (36.39)	23.5%		\$ (36.20)	\$ 0.20	-
Total Bill on TOU			\$ 138.61			\$ 137.86	\$ (0.75)	-0.54%

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0469	
Proposed/Approved Loss Factor	1.0469	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 18.26	1	\$ 18.26	\$ 18.78	1	\$ 18.78	\$ 0.52	2.85%
Distribution Volumetric Rate	\$ 0.0200	2000	\$ 40.00	\$ 0.0206	2000	\$ 41.20	\$ 1.20	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 58.26			\$ 59.98	\$ 1.72	2.95%
Line Losses on Cost of Power	\$ 0.1275	94	\$ 11.96	\$ 0.1275	94	\$ 11.96	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	2,000	\$ (0.40)	\$ 0.0013	2,000	\$ (2.60)	\$ (2.20)	550.00%
CBR Class B Rate Riders	\$ 0.0004	2,000	\$ 0.80	\$ 0.0005	2,000	\$ 1.00	\$ 0.20	25.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	2,000	\$ 3.60	\$ 0.0013	2,000	\$ 2.60	\$ (1.00)	-27.78%
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)			\$ 74.64			\$ 73.36	\$ (1.28)	-1.71%
RTSR - Network	\$ 0.0104	2,094	\$ 21.78	\$ 0.0099	2,094	\$ 20.73	\$ (1.05)	-4.81%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0082	2,094	\$ 17.17	\$ 0.0079	2,094	\$ 16.54	\$ (0.63)	-3.66%
Sub-Total C - Delivery (including Sub-Total B)			\$ 113.59			\$ 110.63	\$ (2.96)	-2.60%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,094	\$ 9.84	\$ 0.0047	2,094	\$ 9.84	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,094	\$ 1.26	\$ 0.0006	2,094	\$ 1.26	\$ -	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)			\$ 379.97			\$ 377.02	\$ (2.96)	-0.78%
HST	13%		\$ 49.40	13%		\$ 49.01	\$ (0.38)	-0.78%
Ontario Electricity Rebate	23.5%		\$ (89.29)	23.5%		\$ (88.60)	\$ 0.69	
Total Bill on TOU			\$ 340.08			\$ 337.43	\$ (2.64)	-0.78%

In the manager's summary, discuss the reasor

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	45,360 kWh
Demand	70 kW
Current Loss Factor	1.0469
Proposed/Approved Loss Factor	1.0469

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 138.19	1	\$ 138.19	\$ 142.13	1	\$ 142.13	\$ 3.94	2.85%
Distribution Volumetric Rate	\$ 4.2156	70	\$ 295.09	\$ 4.3357	70	\$ 303.50	\$ 8.41	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 433.28			\$ 445.63	\$ 12.35	2.85%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0674	70	\$ (4.72)	\$ 0.4823	70	\$ (33.76)	\$ (29.04)	615.58%
CBR Class B Rate Riders	\$ 0.1647	70	\$ 11.53	\$ 0.1853	70	\$ 12.97	\$ 1.44	12.51%
GA Rate Riders	\$ 0.0045	45,360	\$ 204.12	\$ 0.0085	45,360	\$ (385.56)	\$ (589.68)	-288.89%
Low Voltage Service Charge	\$ 0.7416	70	\$ 51.91	\$ 0.5546	70	\$ 38.82	\$ (13.09)	-25.22%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	70	\$ -	\$ -	70	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 696.13			\$ 78.10	\$ (618.02)	-88.78%
RTSR - Network	\$ 4.5677	70	\$ 319.74	\$ 4.3270	70	\$ 302.89	\$ (16.85)	-5.27%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.5495	70	\$ 248.47	\$ 3.4296	70	\$ 240.07	\$ (8.39)	-3.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,264.33			\$ 621.06	\$ (643.27)	-50.88%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	47,487	\$ 223.19	\$ 0.0047	47,487	\$ 223.19	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	47,487	\$ 28.49	\$ 0.0006	47,487	\$ 28.49	\$ -	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	47,487	\$ 5,684.24	\$ 0.1197	47,487	\$ 5,684.24	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 7,200.50			\$ 6,557.24	\$ (643.27)	-8.93%
HST	13%		\$ 936.07	13%		\$ 852.44	\$ (83.62)	-8.93%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 8,136.57			\$ 7,409.68	\$ (726.89)	-8.93%

In the manager's summary, discuss the reasor

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	3,450,000	kWh
Demand	5,500	kW
Current Loss Factor	1.0469	
Proposed/Approved Loss Factor	1.0469	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6,075.99	1	\$ 6,075.99	\$ 6,249.16	1	\$ 6,249.16	\$ 173.17	2.85%
Distribution Volumetric Rate	\$ 1.8789	5500	\$ 10,333.95	\$ 1.9324	5500	\$ 10,628.20	\$ 294.25	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5500	\$ -	\$ -	5500	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 16,409.94			\$ 16,877.36	\$ 467.42	2.85%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0900	5,500	\$ (495.00)	\$ 0.6788	5,500	\$ (3,733.40)	\$ (3,238.40)	654.22%
CBR Class B Rate Riders	\$ -	5,500	\$ -	\$ -	5,500	\$ -	\$ -	
GA Rate Riders	\$ -	3,450,000	\$ -	\$ -	3,450,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.9150	5,500	\$ 5,032.50	\$ 0.6683	5,500	\$ 3,675.65	\$ (1,356.85)	-26.96%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	5,500	\$ -	\$ -	5,500	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 20,947.44			\$ 16,819.61	\$ (4,127.83)	-19.71%
RTSR - Network	\$ 5.5035	5,500	\$ 30,269.25	\$ 5.2135	5,500	\$ 28,674.25	\$ (1,595.00)	-5.27%
RTSR - Connection and/or Line and Transformation Connection	\$ 4.2768	5,500	\$ 23,522.40	\$ 4.1323	5,500	\$ 22,727.65	\$ (794.75)	-3.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 74,739.09			\$ 68,221.51	\$ (6,517.58)	-8.72%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	3,611,805	\$ 16,975.48	\$ 0.0047	3,611,805	\$ 16,975.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	3,611,805	\$ 2,167.08	\$ 0.0006	3,611,805	\$ 2,167.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	3,611,805	\$ 432,333.06	\$ 0.1197	3,611,805	\$ 432,333.06	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 526,214.97			\$ 519,697.39	\$ (6,517.58)	-1.24%
HST	13%		\$ 68,407.95	13%		\$ 67,560.66	\$ (847.29)	-1.24%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 594,622.91			\$ 587,258.05	\$ (7,364.87)	-1.24%

In the manager's summary, discuss the reason

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0469		
Proposed/Approved Loss Factor	1.0469		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 8.00	1	\$ 8.00	\$ 8.23	1	\$ 8.23	\$ 0.23	2.88%
Distribution Volumetric Rate	\$ 0.0158	750	\$ 11.85	\$ 0.0163	750	\$ 12.23	\$ 0.37	3.16%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 19.85			\$ 20.46	\$ 0.60	3.05%
Line Losses on Cost of Power	\$ 0.1197	35	\$ 4.21	\$ 0.1197	35	\$ 4.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0002	750	\$ (0.15)	\$ 0.0013	750	\$ (0.98)	\$ (0.83)	550.00%
CBR Class B Rate Riders	\$ 0.0004	750	\$ 0.30	\$ 0.0005	750	\$ 0.38	\$ 0.08	25.00%
GA Rate Riders	\$ 0.0045	750	\$ 3.38	\$ 0.0085	750	\$ (6.38)	\$ (9.75)	-288.89%
Low Voltage Service Charge	\$ 0.0020	750	\$ 1.50	\$ 0.0015	750	\$ 1.13	\$ (0.38)	-25.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 29.09			\$ 18.82	\$ (10.27)	-35.31%
RTSR - Network	\$ 0.0116	785	\$ 9.11	\$ 0.0110	785	\$ 8.64	\$ (0.47)	-5.17%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0090	785	\$ 7.07	\$ 0.0087	785	\$ 6.83	\$ (0.24)	-3.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.26			\$ 34.28	\$ (10.98)	-24.25%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	785	\$ 3.69	\$ 0.0047	785	\$ 3.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	785	\$ 0.47	\$ 0.0006	785	\$ 0.47	\$ -	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	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 139.45			\$ 128.47	\$ (10.98)	-7.87%
HST	13%		\$ 18.13	13%		\$ 16.70	\$ (1.43)	-7.87%
Ontario Electricity Rebate	23.5%		\$ (32.77)	23.5%		\$ (30.19)		
Total Bill on Average IESO Wholesale Market Price			\$ 157.57			\$ 145.17	\$ (12.40)	-7.87%

In the manager's summary, discuss the reasor

Customer Class:	STANDBY POWER SERVICE CLASSIFICATION		
RPP / Non-RPP:	0		
Consumption	-	kWh	
Demand	-	kW	
Current Loss Factor	1.0469		
Proposed/Approved Loss Factor	1.0469		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Distribution Volumetric Rate	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ -			\$ -	\$ -	
Line Losses on Cost of Power	\$ 0.1197	-	\$ -	\$ 0.1197	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
GA Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ -			\$ -	\$ -	
RTSR - Network	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ -			\$ -	\$ -	
Wholesale Market Service Charge (WMSC)	\$ 0.0047	-	\$ -	\$ 0.0047	-	\$ -	\$ -	
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	-	\$ -	\$ 0.0006	-	\$ -	\$ -	
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	-	\$ -	\$ 0.0980	-	\$ -	\$ -	
TOU - Mid Peak	\$ 0.1570	-	\$ -	\$ 0.1570	-	\$ -	\$ -	
TOU - On Peak	\$ 0.2030	-	\$ -	\$ 0.2030	-	\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.1197	-	\$ -	\$ 0.1197	-	\$ -	\$ -	
Average IESO Wholesale Market Price	\$ 0.1197	-	\$ -	\$ 0.1197	-	\$ -	\$ -	
Total Bill on TOU (before Taxes)			\$ 0.25			\$ 0.25	\$ -	0.00%
HST	13%		\$ 0.03	13%		\$ 0.03	\$ -	0.00%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on TOU			\$ 0.28			\$ 0.28	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 0.25			\$ 0.25	\$ -	0.00%
HST	13%		\$ 0.03	13%		\$ 0.03	\$ -	0.00%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 0.28			\$ 0.28	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 0.25			\$ 0.25	\$ -	0.00%
HST	13%		\$ 0.03	13%		\$ 0.03	\$ -	0.00%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 0.28			\$ 0.28	\$ -	0.00%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	150,000	kWh
Demand	375	kW
Current Loss Factor	1.0469	
Proposed/Approved Loss Factor	1.0469	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.80	5000	\$ 9,000.00	\$ 1.85	5000	\$ 9,250.00	\$ 250.00	2.78%
Distribution Volumetric Rate	\$ 20.5995	375	\$ 7,724.81	\$ 21.1866	375	\$ 7,944.98	\$ 220.16	2.85%
Fixed Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Volumetric Rate Riders	\$ -	375	\$ -	\$ -	375	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 16,724.81			\$ 17,194.98	\$ 470.16	2.81%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.0596	375	\$ (22.35)	-\$ 0.4519	375	\$ (169.46)	\$ (147.11)	658.22%
CBR Class B Rate Riders	\$ 0.1555	375	\$ 58.31	\$ 0.1635	375	\$ 61.31	\$ 3.00	5.14%
GA Rate Riders	\$ 0.0045	150,000	\$ 675.00	-\$ 0.0085	150,000	\$ (1,275.00)	\$ (1,950.00)	-288.89%
Low Voltage Service Charge	\$ 0.5485	375	\$ 205.69	\$ 0.4006	375	\$ 150.23	\$ (55.46)	-26.96%
Smart Meter Entity Charge (if applicable)	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	375	\$ -	\$ -	375	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 17,641.46			\$ 15,962.05	\$ (1,679.41)	-9.52%
RTSR - Network	\$ 3.2994	375	\$ 1,237.28	\$ 3.1255	375	\$ 1,172.06	\$ (65.21)	-5.27%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5637	375	\$ 961.39	\$ 2.4771	375	\$ 928.91	\$ (32.47)	-3.38%
Sub-Total C - Delivery (including Sub-Total B)			\$ 19,840.13			\$ 18,063.03	\$ (1,777.10)	-8.96%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	157,035	\$ 738.06	\$ 0.0047	157,035	\$ 738.06	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	157,035	\$ 94.22	\$ 0.0006	157,035	\$ 94.22	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	5000	\$ 1,250.00	\$ 0.25	5000	\$ 1,250.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	157,035	\$ 18,797.09	\$ 0.1197	157,035	\$ 18,797.09	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 40,719.50			\$ 38,942.40	\$ (1,777.10)	-4.36%
HST	13%		\$ 5,293.54	13%		\$ 5,062.51	\$ (231.02)	-4.36%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 46,013.04			\$ 44,004.91	\$ (2,008.12)	-4.36%

In the manager's summary, discuss the reason