TILLSONBURG HYDRO INC.

10 Lisgar Avenue, Tillsonburg, ON N4G 5A5
Tel: 519-688-3009
www.tillsonburghydro.ca

October 7th 2026

Ms. Nancy Marconi, Registrar
Ontario Energy Board
2300 Yonge Street
27th Floor, Box 2319
Toronto, ON M4P 1E4
Email: registrar@oeb.ca

Dear Ms. Marconi,

RE: Tillsonburg Hydro Inc. (THI) 2027 Price Cap IR Application, EB-2026-0072

Please find enclosed the 2027 Tillsonburg Hydro Inc. ("THI") 4th Generation IRM Rate Application. By way of this application, THI seeks Ontario Energy Board ("Board") approval for distribution rates effective May 1, 2027.

In preparing the Application, THI utilized the Board's 2027 Rate Generator Model. The basis for the Application and associated models is more fully described in the attached Manager's Summary and Application. The application is supported by written evidence that may be amended from time to time, prior to the Board's decision on this Application. The complete application was submitted today via the Board's web portal in both electronic (i.e., Excel) and PDF form.

If there are any questions, please contact Michael DeJong at 519-688-3009 ext. 4801, or by email at mdejong@tillsonburg.ca .

Yours truly,



Graig Pettit
General Manager
Tillsonburg Hydro Inc.
Hydro-Manager@tillsonburg.ca

TILLSONBURG HYDRO INC.

2027 IRM Rate Application

EB-2026-0072

Table of Contents

3.1 Application Introduction 3
Manager's Summary 5
3.1.2 Administrative Documents to be Filed 5
3.1.3 Standardized OEB Models Provided 8
3.2 Elements of the Price Cap IR Plan 8
3.2.1 Annual Adjustment Mechanism 8
3.2.1.1 Application of the Annual Adjustment Mechanism 9
3.2.2 Revenue-to-Cost Ratio Adjustment 9
3.2.3 Rate Design for Residential Electricity Customers 9
3.2.4 Electricity Distribution Retail Transmission Service Rates 9
3.2.5 Review and Disposition of Group 1 Deferral and Variance Account Balances 10
3.2.6.1 Commodity Accounts 1588 and 1589 12
3.2.6.2 Capacity Based Recovery ("CBR") 14
3.2.6.3 Disposition of Accounts 1595 14
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities 14
3.2.8 Tax Changes 14
3.2.9 Z-factor Claims 15
3.2.10 Off-Ramps 15
3.3 Elements Specific only to the Price Cap IR Plan 15
3.3.1 Advanced Capital Module ("ACM") 15
3.3.2 Incremental Capital Module ("ICM") 15

IN THE MATTER OF the Ontario Energy Board Act, 1998, S.O. 1998, c.15, 3 Schedule B, as amended (the "OEB Act");

AND IN THE MATTER OF an Application by Tillsonburg Hydro Inc. under Section 78 of the OEB Act to the Ontario Energy Board (the "OEB") for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2027. (this "Application")

3.1 Application Introduction

Applicant's Name: Tillsonburg Hydro Inc. (the "Applicant" or "Tillsonburg Hydro").

Applicant's Address for Service: The Applicant is a corporation incorporated pursuant to the Business Corporations Act (Ontario) with its head office at 45 John Pound Rd, Tillsonburg, Ontario

1. **Introduction**
   1) Tillsonburg Hydro hereby applies to the OEB pursuant to Section 78 of the OEB Act for approval of its proposed distribution rates and other charge, effective May 1, 2027, pursuant to the Board's Price Cap Incentive Rate Index rate-setting methodology ("Price Cap IR")

2. **Proposed Distribution Rates and Other Charges**
   The Schedule of 2027 Rates and Charges proposed in this Application are identified as Appendix B. A copy of customer bill impacts IS included in this Application as Appendix E.
3. **Proposed Effective Date of Rate Order**
   Tillsonburg Hydro requests that the OEB make its Rate Order effective May 1, 2027.
4. **Form of Hearing Requested**
   Tillsonburg Hydro requests that this Application be heard by way of written hearing by delegation with OEB Staff.
5. **Relief Sought**
   Tillsonburg Hydro hereby applies for an Order or Orders approving the proposed distribution rates for all Tillsonburg Hydro rate classes updated and in accordance with

Chapter 3 of the Filing Requirements dated June 19, 2026 and specifically requests the following:

1) The approval of 2027 Distribution Rates using the Price Cap IR rate-setting method.
2) The approval of the proposed adjustments to the existing Retail Transmission Service Rates ("RTSR") as calculated in the RTSR Adjustment Worksheets.
3) The approval of a transfer of -$82 in Shared Tax Savings to subaccount 1595. This amount is associated with the 50/50 sharing of the impact of currently known legislated tax changes as per the Filing Requirements and as calculated in the 2027 IRM Rate Generator Model.
4) The continuation of the existing Rate Rider for the Smart Meter Entity Charge, Specific Service Charges, Retail Service Charges, Loss Factors, and Transformer and Primary Metering Allowances.
5) The approval of 2027 rate riders for dispositions of Global Adjustment, and Group 1 DVA accounts.
6) The approval of current (i.e., 2026) rates be declared interim effective May 1, 2027, as necessary, if the proceeding approvals cannot be issued by the OEB in time to implement final rates effective May 1, 2027. Tillsonburg Hydro also requests to be permitted to recover the incremental revenue from the effective date of the implementation date if the dates are not aligned.

Table 1 - 2027 Tillsonburg Hydro Rate Application Summary of Requests

	Summary of Request
	THI
Distribution Rates	Updated Rates
RTSRs	Updated Rates
Shared Tax Savings	Transfer to Account 1595
Group 1 Disposition	$ 220,385

6. Bill Impacts

The total bill impacts by customer class are captured in Table 2 below:

Table 2 - Bill Impacts by Rate Class

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total A $	Sub-Total A %	Sub-Total B $	Sub-Total B %	Sub-Total C $	Sub-Total C %	Total Total Bill $	Total Total Bill %
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.11	2.9%	$ 0.96	2.2%	$ (1.60)	-2.7%	$ (1.43)	-1.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 2.09	2.9%	$ 1.49	1.8%	$ (4.51)	-3.8%	$ (4.04)	-1.2%
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 17.04	2.8%	$ 107.49	16.7%	$ (43.77)	-2.8%	$ (49.46)	-0.6%
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 72.65	2.8%	$ 803.45	29.0%	$ (431.76)	-4.2%	$ (487.89)	-0.8%
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICA	kW	$ 212.10	2.8%	$ 2,358.62	29.1%	$ (517.98)	-2.0%	$ (585.32)	-0.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	$ 29.01	2.9%	$ 28.40	2.8%	$ 22.36	2.1%	$ 20.01	1.7%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 4.03	2.8%	$ 4.01	2.8%	$ 2.13	1.4%	$ 2.40	1.2%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 25.46	2.9%	$ 8.90	0.9%	$ (101.33)	-6.2%	$ (114.50)	-1.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.11	2.9%	$ 1.05	2.6%	$ (0.01)	0.0%	$ (0.01)	0.0%

Manager's Summary

3.1.2 Administrative Documents to be Filed

On July 14, 2026, the OEB issued a letter to all electricity distributors outlining the filing requirements for incentive regulation rate adjustments and provided an update to Chapter 3 of the Filing requirements for Electricity Distribution Rate Applications (the "Filing Requirements").

Accordingly, Tillsonburg Hydro submits its 2027 Distribution Rate Application is consistent with the filing guidelines issued by the OEB under the Price Cap IR rate setting option.

Table 3 below is a summary of the Application items (per Appendix A of the Filing requirements). The details of Tillsonburg Hydro's Application follow.

Table 3 - Application Summary

Description / Item Summary of Request	THI
Annual Adjustment Mechanism	Yes
Revenue-to-Cost Ratio Adjustments	No
Shared Tax Adjustments	Yes
Retail Transmission Service Rates	Yes
Low Voltage Service Rates	No
Group 1 Deferral and Variance Accounts Disposition/Recovery	Yes
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	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

Contact Information

The Primary contact for this Application is

Michael DeJong
Finance and Regulatory Affairs Manager
Tillsonburg Hydro Inc.
519-688-3009 Ext 4801
mdejong@tillsonburg.ca

Models

Completed IRM Rate Generator Models and Commodity Accounts Analysis Workforms have been submitted in Excel format and as Appendix C.

2026 Current Tariff Sheet

Appendix A contains the approved 2026 Tariff Sheet issued April 23rd, 2026 in EB-2025-0007. The rates and charges within the tariff sheets provide the basis for the starting point from which the 2027 rates and charges are calculated using the OEB's 2027 IRM Rate Generator Model.

Supporting Documentation Cited within Application

Tillsonburg Hydro has committed to citing the supporting documentation throughout the Application, as applicable.

Who is Affected by the Application

The Application impacts approximately 8,500 customers residing in the Town of Tillsonburg.

Internet Address

Tillsonburg Hydro's Application and related documents will be made available on its website:

https://www.tillsonburghydro.ca/

2027 IRM Checklist

The 2027 IRM Checklist has been filed with this Application in Excel format and included as Appendix F.

Certifications

Certification by a senior officer has been included with this Application as Appendix G.

- A certification that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge.
- A certification from the General Manager that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed.
- A certification confirming that the Application does not include personal information in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

3.1.3 Standardized OEB Models Provided

IRM Rate Generator Model & Supplementary Workforms

Tillsonburg Hydro has used the most recent versions of the following Board issued models:

- Appendix C: 2027 IRM Rate Generator Model
- Appendix D: 2027 Commodity Accounts Analysis Workform
- Appendix F: IRM Checklist

Tillsonburg Hydro confirms the accuracy of pre-populated data.

3.2 Elements of the Price Cap IR Plan

3.2.1 Annual Adjustment Mechanism

The annual adjustment follows an OEB-approved formula that includes components for inflation and the OEB's expectations of efficiency and productivity gains (Price Cap Adjustment). The formula is a rate adjustment equal to the inflation factor minus the distributor's X-factor.

Tillsonburg Hydro was placed in Group II for the purpose of calculating stretch factors for its 2027 IRM Application. Tillsonburg Hydro has therefore used a Stretch Factor of 0.15% in this Application.

On June 11, 2026, the OEB issued a letter on the inflation factors to be used to set rates for certain electricity transmitters and electricity and natural gas distributors. The Industry Specific Inflation Factor for 2027 Rate Applications for electricity distributors is 3.0%. The Price Cap Index for 2027 is 2.85% after the application of the stretch factor as set out in Table 4 below.

Table 4 - Calculation of Price Cap Index

Inflation Factor (GDP-IPI)	3.0%
Less: Productivity Factor	(0%)
Less: Stretch Factor	(0.15%)
Interim Price Cap Adj.	2.85%

3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes. The annual adjustment mechanism will not be applied to other components of delivery rates.

3.2.2 Revenue-to-Cost Ratio Adjustment

There are no previous Board approved adjustments to Tillsonburg Hydro's revenue-to-cost ratios required within this Application.

3.2.3 Rate Design for Residential Electricity Customers

On April 2, 2015, the OEB released its Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2012-0410), which stated that electricity distributors will transition to a fully fixed monthly distribution service charge for residential customers over a four-year period beginning in 2016. There are no further transition adjustments in the 2027 Rate Application for rate design.

Bill increases in the Application do not exceed 10% for any customer class. Therefore, a rate mitigation plan is not required.

3.2.4 Electricity Distribution Retail Transmission Service Rates

In preparing this Application, Tillsonburg Hydro referred to the OEB's *Guideline: Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges,* issued March 31, 2026. To assist in calculating class-specific RTSRs, the OEB's 2027 IRM Rate Generator Models has included RTSR worksheets and the most recently approved UTRs and Sub-transmission rates. The 2027 UTRs and sub-transmission rates are not available at the time of filing and will factor into the final bill impact changes in section C once these rates are finalized.

Electric Vehicle Charge (EVC) Rate

The OEB implemented an EVC Rate applicable to certain Electric Vehicle (EB) charging facilities. The EVC Rate reduces the RTSR charges applied to these facilities to reflect their lower contribution to transmission costs.

3.2.5 Review and Disposition of Group 1 Deferral and Variance Account Balances

Tillsonburg Hydro has completed the continuity schedule in the 2027 IRM Rate Generator Model related to Group 1 Deferral and Variance Accounts ("DVA") and confirms the accuracy of the pre-populated billing determinants.

The last disposition of Group 1 account balances of Tillsonburg Hydro's 2025 IRM application (EB-2024-0056), which was based on 2022 and 2023 balances and approved on a final basis. As per the filing requirements, the opening principal amounts and the opening interest amounts for the Group 1 balances, shown in the continuity schedule, reconcile to the last applicable, approved closing balances.

No adjustments have been made to any deferral and variance account balances previously approved by the OEB on an interim or final basis.

Table 6 below reconciles all December 31, 2025 ending principal and interest balances to TILLSONBURG HYDRO's RRR 2.1.7 reporting, variances are reconciled in Table 6 below.

Table 6 - Deferral and Variance Balances Compared to RRR

Account Descriptions	Account Number	2.1.7 RRR As of Dec. 31, 2025	Closing Principal Balances as of Dec 31, 2025	Closing Interest Balances as of Dec 31. 2025	Total	Difference
Group 1 Accounts						
LV Variance Account	1550	-	-	-	-	-
Smart Metering Entity Charge Variance Account	1551	-15,551	-12,486	-3,065	-15,551	-
RSVA - Wholesale Market Service Charge	1580	-135,091	-283,723	8,559	-275,164	-140,073
Variance WMS – Sub-account CBR Class B	1580	140,073	138,257	1,816	140,073	-0
RSVA - Retail Transmission Network Charge	1584	128,643	112,889	15,754	128,643	-
RSVA - Retail Transmission Connection Charge	1586	-68,509	-72,168	3,659	-68,509	-0
RSVA - Power (Excluding Global Adjustment)	1588	357,071	341,607	15,464	357,071	-0
					-	-
RSVA - Global Adjustment	1589	107,699	68,775	38,924	107,699	-1
Total Group 1 Balance Excluding Account 1589 - Global Adjustment		**406,636**	**224,376**	**42,187**	**266,563**	**-140,073**
Total Group 1 Balance Including 1589 and 1568		**514,335**	**293,151**	**81,111**	**374,262**	**-140,074**

The Group 1 Total Claim (2024 ending balances plus any identified adjustments and projected interest) of $220,385 exceeds pre-set disposition threshold of $0.001 per kWh (debit or credit). See table 7 below.

Table 7 - Threshold Test Results

Threshold Test	
Total Claim (including Account 1568)	$220,385
Total Claim for Threshold Test (All Group 1 Accounts)	$220,385
Threshold Test (Total claim per kWh) [2]	$0.0011

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

YES

As a result, this Application includes a final disposition request for the Total Group 1 DVA balances and is displayed in Table 8 below. The disposition period requested to clear the Group 1 account balances by means of a rate rider is one year as calculated in the IRM Rate Generator Model.

Table 8 - Group 1 Deferral and Variance Account Balances –

Account Descriptions	Account Number	Closing Principal Balances as of Dec 31, 2025 Adjusted For Dispositions During 2027	Closing Interest Balances as of Dec 31. 2025 Adjusted For Dispositions During 2027	Projected Interest From Jan 1, 2026 to December 31, 2026 on Dec 31, 2025 Balance Adjusted For Disposition During 2027	Projected Interest From Jan 1, 2027 to April 30, 2027 on Dec 31, 2025 Balance Adjusted For Disposition During 2027	Total Claim ($)
Group 1 Accounts						
LV Variance Account	1550	-	-			-
Smart Metering Entity Charge Variance Account	1551	-4,137	-101	-111	-41	-4,390
RSVA - Wholesale Market Service Charge	1580	-267,099	-1,791	-7,072	-2,572	-278,534
Variance WMS – Sub-account CBR Class B	1580	73,129	-6	1,923	700	75,746
RSVA - Retail Transmission Network Charge	1584	8,691	648	246	89	9,674
RSVA - Retail Transmission Connection Charge	1586	-60,982	-367	-1,613	-587	-63,549
RSVA - Power (Excluding Global Adjustment)	1588	341,607	15,464	9,391	3,416	369,878
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	0				-
						-
RSVA - Global Adjustment	1589	68,775	38,924	2,832	1,030	111,561
Total Group 1 Balance Excluding Account 1589 - Global Adjustment		**0**	**13,847**	**2,763**	**1,005**	**108,824**
Total Group 1 Balance Including 1589 and 1568		**0**	**52,771**	**5,595**	**2,035**	**220,385**

3.2.6.1 Commodity Accounts 1588 and 1589

February 21, 2019 Accounting Guidance

On February 21, 2019, the OEB issued guidance related to Accounts 1588 Power and 1589 GA ("Accounting Guidance"). The Accounting Guidance was effective January 1, 2019 and was to be implemented by August 31, 2019.

As per the Chapter 3 Filing Requirements, distributors should indicate the year in which Account 1588 and Account 1589 were last approved for disposition on a final basis. Tillsonburg Hydro last disposed of 1588 and 1589 on a final basis in 2023.

Subsequent Accounting Guidance

On May 23, 2023, the OEB aligned the Ultra-Low Overnight ("ULO") price plan with the Accounting Guidance, to support the implementation of ULO pricing.

The OEB also issued finalized Accounting Guidance for the commodity accounts under the Market Renewal Program ("MRP") on April 28, 2026.

Tillsonburg Hydro confirms that all transactions recorded in Accounts 1588 and 1589 are accounted for in accordance with the respective versions of the Accounting Guidance issued in those years.

Commodity Accounts Analysis Workform

As per the Chapter 3 Filing Requirements, all distributors are required to complete and submit the Commodity Accounts Analysis Workform for each year that has not been previously approved by the OEB for disposition. Tillsonburg Hydro has completed the Commodity Accounts Analysis Workform to assess the reasonability of balances in the accounts 1588 and 1589 for 2024. Tillsonburg Hydro staff have is continuing to work to reconcile the balances for 1588 and 1589 resulting from the 2026 IRM application and the Commodity Accounts Analysis workform. THI staff will update its filing during the application process to reconcile all historical balances and the Commodity Accounts workform. If an accurate and complete reconciliation is not achieved THI staff will withdraw its request to dispose of these balances.

All unresolved differences are not currently within a range of reasonability (+/- 1%) for both 1588 and 1589. As stated above THI staff are working to finalize all 1588 and 1589 balances and will update the workform information as required once the review is completed. Table 9 below summarizes the Information Sheet of the Commodity Accounts Analysis Workform.

Table 9 - Commodity Accounts Analysis Workform

Account 1589 Reconciliation Summary

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	$ 268,912	$ 427,074	$ 54,335	$ 481,409	$ 212,497	$ 3,553,416	6.0%
2025	$ (326,861)	$ (358,299)	$ (48,135)	$ (406,434)	$ (79,573)	$ 2,368,091	-3.4%

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2024	0.8%
2025	1.7%

3.2.6.2 Capacity Based Recovery ("CBR")

Class B: A separate rate rider has been calculated in Tab 6.2. CBR C in the IRM Rate Generator Model to dispose the balance over the default period of one year.

Class A: The IRM Rate Generator Model allocated the portion of Account 1580, Sub-account CBR Class B to customers who transitioned between Class A and Class B based on customer specific consumption levels. All transitioning customers will only be responsible for the customer specific amount allocated to them through a one-time adjustment. They will not be charged the general CBR Class B rider.

3.2.6.3 Disposition of Accounts 1595

Tillsonburg Hydro is not requesting disposition of 1595 accounts as part of this application.

Tillsonburg Hydro confirms that the disposition of residual balances has only been done once. No further transactions are expected to be recorded in the Account 1595 sub account once the residual balance has bene disposed of.

Tillsonburg Hydro confirms that there are no material residual balances being proposed for disposition.

3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities

Tillsonburg Hydro is not requesting the use of LRAMVA for distribution-rate funded NWS activities.

3.2.8 Tax Changes

The Board previously determined that the impact of currently known tax changes should be reflected in rates using a 50/50 sharing model.

The impact of legislated tax changes results in a ($82) Shared Tax Savings adjustment charge to customers. As stated in section 3.2.8 of the Filing Requirements, a rate rider to four decimal places must be generated for all applicable customer classes in order to dispose of the amounts.

If one or more customer classes do not generate a rate rider to the fourth decimal place, the entire 50/50 sharing amount will be transferred to Account 1595 for disposition at a future date.

As the allocated tax sharing amount is not large enough to establish a rate rider in one or more rate classes, Tillsonburg Hydro is proposing to transfer the balance to 1595 for future disposition.

3.2.9 Z-factor Claims

Tillsonburg Hydro has not included a Z-Factor claim in this Application.

3.2.10 Off-Ramps

Tillsonburg Hydro's 2024 ROE reported was not in excess of the 300 basis points dead band. As such, Tillsonburg Hydro is applying for the approved increase to base rates effective May 1, 2027.

3.3 Elements Specific only to the Price Cap IR Plan

3.3.1 Advanced Capital Module ("ACM")

Tillsonburg Hydro is not requesting rate relief through an ACM in this Application.

3.3.2 Incremental Capital Module ("ICM")

Tillsonburg Hydro is not requesting rate relief through an ICM in this Application.

List of Appendices

Appendix A	2026 Current Tariff Sheet
Appendix B	2027 Proposed Tariff Sheet
Appendix C	2027 IRM Rate Generator Model
Appendix D	2027 Commodity Accounts Analysis Workform
Appendix E	Bill Impacts
Appendix F	IRM Checklist
Appendix G	Certification of Evidence

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0007

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account in one of three categories of residential services: single-family or single-unit homes, multi-family buildings, and subdivision developments. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	38.91
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$	(0.25)
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until October 31, 2026 Applicable only for Class B Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0005
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kWh	0.0017
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0115
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0086

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	31.26
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0201
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0005
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kWh	0.0021
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until Ocober 31, 2026	$/kWh	(0.0001)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0105
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 500 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	162.61
Distribution Volumetric Rate	$/kW	3.2734
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1732
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.2091
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.7127
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	$/kW	(0.0258)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.0334
Retail Transmission Rate - Network Service Rate	$/kW	4.0563
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6896
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.9507
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5016

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to order greater than, 500 kW but less than 1,500 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,691.17
Distribution Volumetric Rate	$/kW	1.0532
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1256
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1678
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.7390



Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	$/kW	(0.0268)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.0493
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	5.3153
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.9036
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	4.0212
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6836

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to order greater than, 1500 kW but less than 4,999 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	2,380.87
Distribution Volumetric Rate	$/kW	2.6682
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1404
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.2456
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.9031
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	$/kW	(0.0327)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.0583
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	5.3153
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.9036
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	4.0212

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6836

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	8.68
Distribution Volumetric Rate	$/kWh	0.0181
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0006
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kWh	0.0022
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	$/kWh	(0.0001)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0105
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	2.97
Distribution Volumetric Rate	$/kW	69.2777
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.0538
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.0648
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.8027
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	$/kW	(0.0291)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	(0.8459)
Retail Transmission Rate - Network Service Rate	$/kW	3.3478
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4443

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved 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 Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	$	2,109.38
Distribution Volumetric Rate	$/kW	7.5712
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.2041
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.2443
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	0.8135
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	$/kW	(0.0295)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	$/kW	(0.1456)
Retail Transmission Rate - Network Service Rate	$/kW	3.3313
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4242

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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

Returned cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	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
Reconnect at meter - during regular hours	$	65.00
Reconnect at meter - after regular hours	$	185.00
Reconnect at pole - during regular hours	$	185.00

Other

Special meter reads	$	30.00
Service call - after regular hours	$	165.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	40.59

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	1.0344
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0241



Standard Supply Service - Administrative Charge (if applicable)	$

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account in one of three categories of residential services: single-family or single-unit homes, multi-family buildings, and subdivision developments. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	40.02
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0001
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0072

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

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	32.15
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0207
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0005
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until Ocober 31, 2026	$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0088
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064

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

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 500 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	167.24
Distribution Volumetric Rate	$/kW	3.3667
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.0596
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1737

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0072

Retail Transmission Rate - Network Service Rate	$/kW	3.4029
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.5785
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4668
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4194

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

GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to order greater than, 500 kW but less than 1,500 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro'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.

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,739.37
Distribution Volumetric Rate	$/kW	1.0832
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.0542
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1023
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.4591
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7581
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.3618
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5715

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

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to order greater than, 1500 kW but less than 4,999 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	2,448.72
Distribution Volumetric Rate	$/kW	2.7442
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.0748

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0072

Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1839
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.4591
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7581
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.3618
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5715

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

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	8.93
Distribution Volumetric Rate	$/kWh	0.0186
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	$/kWh	0.0088
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064

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

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	3.05
Distribution Volumetric Rate	$/kW	71.2521
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.0583
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.0216
Retail Transmission Rate - Network Service Rate	$/kW	2.8100
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0400

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

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	$	2,169.50
Distribution Volumetric Rate	$/kW	7.7870
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.0747
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.2038
Retail Transmission Rate - Network Service Rate	$/kW	2.7947
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0267

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

Tillsonburg Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0072

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 Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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

Returned cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0072

Non-Payment of Account

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

Other

Special meter reads	$	30.00
Service call - after regular hours	$	165.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	41.81

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	129.49
Monthly fixed charge, per retailer	$	51.80
Monthly variable charge, per customer, per retailer	$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0072

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	1.0344
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0241

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Have you confirmed the accuracy of the data below? Yes

If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance.

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption *(if applicable)*	Total Metered kW less WMP consumption *(if applicable)*	Account 1509 Allocation ($ distribution revenue from last COS)	1568 LRAM Variance Account Class Allocation ($ amounts)	Number of Customers for Residential and GS<50 classes[3]
RESIDENTIAL SERVICE CLASSIFICATION	kWh	65,763,264	0	563,139	0			65,763,264	0			7,822
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	26,666,877	10,919	5,566,339	4,242			26,666,877	10,919			711
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	kW	54,236,084	177,429	47,603,282	142,883			54,236,084	177,429			88
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	kW	24,244,348	87,301	24,244,348	87,301			24,244,348	87,301			
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION	kW	20,105,952	52,419	20,105,952	52,419			20,105,952	52,419			5
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	334,279	0	9,275	0			334,279	0			52
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	24,647	223	0	0			24,647	223			119
STREET LIGHTING SERVICE CLASSIFICATION	kW	684,146	1,786	684,146	1,786			684,146	1,786			3,199
	Total	192,059,597	330,077	98,776,481	288,631	0	0	192,059,597	330,077	0	0	11,996

Threshold Test

Total Claim (including Account 1568)	$220,385
Total Claim for Threshold Test (All Group 1 Accounts)	$220,385
Threshold Test (Total claim per kWh) [2]	$0.0011

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

YES

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580 (allocated based on Total less WMP)	1584	1586	1588 (allocated based on Total less WMP)	1568
RESIDENTIAL SERVICE CLASSIFICATION	34.2%	91.7%	34.2%	0	(4,024)	(95,373)	3,312	(21,760)	126,650	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	13.9%	8.3%	13.9%	0	(366)	(38,674)	1,343	(8,824)	51,356	0
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	28.2%	0.0%	28.2%	0	0	(78,656)	2,732	(17,946)	104,451	0
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	12.6%	0.0%	12.6%	0	0	(35,160)	1,221	(8,022)	46,691	0
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION	10.5%	0.0%	10.5%	0	0	(29,159)	1,013	(6,653)	38,721	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%	0	0	(485)	17	(111)	644	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	(36)	1	(8)	47	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	0	0	(992)	34	(226)	1,318	0
Total	100.0%	100.0%	100.0%	0	(4,390)	(278,534)	9,674	(63,549)	369,878	0

*** Used to allocate Account 1551 as this account records the variances arising from the Smart Metering Entity Charges to Residential and GS<50 customers.*

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

1a	The year Account 1589 GA was last disposed	2023	
1b	The year Account 1580 CBR Class B was last disposed	2024	Note that the sub-account was established in 2015.
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?	Yes	(If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)
2b	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?	No	(If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)
3a	Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).	2	

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2025 July to December	2025 January to June	2024 July to December	2024 January to June
Customer 1	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh		3,194,371	3,349,442	3,769,928
		kW		8,428	8,713	8,595
		Class A/B	B	A	A	A
Customer 2	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	908,830			
		kW	3,755			
		Class A/B	A	B	B	B

3b	Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).	3	

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. If a customer transitioned from Class B to A in 2021, exclude this customer's consumption for 2021 but include this customer's consumption in 2022 as they were a Class A customer for the full year).

Rate Classes with Class A Customers - Billing Determinants by Rate Class

	Rate Class		2025	2024
Rate Class 1	GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE	kWh	24,888,361	16,127,345
		kW	66,255	39,162
Rate Class 2	GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	kWh	17,087,098	18,712,657
		kW	50,072	63,476
Rate Class 3	GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	kWh	3,561,646	9,143,339
		kW	22,315	24,427

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2023 Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments1 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023
Group 1 Accounts							
LV Variance Account	1550	0				0	0
Smart Metering Entity Charge Variance Account	1551	0				0	0
RSVA - Wholesale Market Service Charge[5]	1580	0				0	0
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0
Variance WMS – Sub-account CBR Class B[5]	1580	0				0	0
RSVA - Retail Transmission Network Charge	1584	0				0	0
RSVA - Retail Transmission Connection Charge	1586	0				0	0
RSVA - Power[4]	1588	0			528,954	528,954	0
RSVA - Global Adjustment[4]	1589	0			731,506	731,506	0
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595	0				0	0
RSVA - Global Adjustment requested for disposition	**1589**	0	0	0	731,506	731,506	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	0	0	528,954	528,954	0
Total Group 1 Balance requested for disposition		0	0	0	1,260,460	1,260,460	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0				0	0
Total Group 1 balance including Account 1568 requested for disposition		0	0	0	1,260,460	1,260,460	0

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments1 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023
balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.							

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

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

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

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024
Group 1 Accounts							
LV Variance Account	1550				0	0	
Smart Metering Entity Charge Variance Account	1551				0	0	
RSVA - Wholesale Market Service Charge[5]	1580				0	0	
Variance WMS – Sub-account CBR Class A[5]	1580				0	0	
Variance WMS – Sub-account CBR Class B[5]	1580				0	0	
RSVA - Retail Transmission Network Charge	1584				0	0	
RSVA - Retail Transmission Connection Charge	1586				0	0	
RSVA - Power[4]	1588			250,957	250,957	528,954	73,182
RSVA - Global Adjustment[4]	1589			(138,875)	(138,875)	731,506	427,074
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595				0	0	
RSVA - Global Adjustment requested for disposition	**1589**	0	0	(138,875)	(138,875)	731,506	427,074
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	0	250,957	250,957	528,954	73,182
Total Group 1 Balance requested for disposition		0	0	112,083	112,083	1,260,460	500,256
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**				0	0	
Total Group 1 balance including Account 1568 requested for disposition		0	0	112,083	112,083	1,260,460	500,256

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

Account Descriptions	Account Number	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024
balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.							

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

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

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

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2024					
		OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024
Group 1 Accounts							
LV Variance Account	1550			0	0		
Smart Metering Entity Charge Variance Account	1551		(24,290)	(24,290)	0		
RSVA - Wholesale Market Service Charge[5]	1580		(163,806)	(163,806)	0		
Variance WMS – Sub-account CBR Class A[5]	1580		0	0	0		
Variance WMS – Sub-account CBR Class B[5]	1580		62,896	62,896	0		
RSVA - Retail Transmission Network Charge	1584		182,353	182,353	0		
RSVA - Retail Transmission Connection Charge	1586		1,280	1,280	0		
RSVA - Power[4]	1588	410,700		191,436	250,957	21,062	109,390
RSVA - Global Adjustment[4]	1589	573,368		585,212	(138,875)	38,616	16,937
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595		1,134,086	1,134,086	0		
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595		0	0	0		
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595			0	0		
RSVA - Global Adjustment requested for disposition	**1589**	573,368	0	585,212	(138,875)	38,616	16,937
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		410,700	1,192,519	1,383,956	250,957	21,062	109,390
Total Group 1 Balance requested for disposition		984,068	1,192,519	1,969,167	112,083	59,678	126,327
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**			0	0		
Total Group 1 balance including Account 1568 requested for disposition		984,068	1,192,519	1,969,167	112,083	59,678	126,327

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

Account Descriptions	Account Number	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024
balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.							

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

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

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

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 during 2025
Group 1 Accounts							
LV Variance Account	1550		0	0			
Smart Metering Entity Charge Variance Account	1551	(2,728)	(2,728)	(24,290)	(4,137)	(15,941)	
RSVA - Wholesale Market Service Charge[5]	1580	974	974	(163,806)	(267,099)	(147,182)	
Variance WMS – Sub-account CBR Class A[5]	1580	0	0	0			
Variance WMS – Sub-account CBR Class B[5]	1580	(8,338)	(8,338)	62,896	73,129	(2,232)	
RSVA - Retail Transmission Network Charge	1584	13,543	13,543	182,353	8,691	78,155	
RSVA - Retail Transmission Connection Charge	1586	3,924	3,924	1,280	(60,983)	12,466	
RSVA - Power[4]	1588		162,629	191,436	268,424	118,254	
RSVA - Global Adjustment[4]	1589		(117,196)	585,212	(358,299)	158,138	
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595	104,772	104,772	1,134,086	(740,636)		
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595	0	0	0	130,017		
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595		0	0			
RSVA - Global Adjustment requested for disposition	**1589**	0	(117,196)	585,212	(358,299)	158,138	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		112,148	274,778	1,383,956	(592,594)	43,520	0
Total Group 1 Balance requested for disposition		112,148	157,582	1,969,167	(950,892)	201,658	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**		0	0		0	
Total Group 1 balance including Account 1568 requested for disposition		112,148	157,582	1,969,167	(950,892)	201,658	0

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

Account Descriptions	Account Number	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 during 2025
balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.							

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

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

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

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2025 Closing Principal Balance as of Dec 31, 2025	2025 Opening Interest Amounts as of Jan 1, 2025	2025 Interest Jan 1 to Dec 31, 2025	2025 OEB-Approved Disposition during 2025	2025 Interest Adjustments1 during 2025	2025 Closing Interest Amounts as of Dec 31, 2025	Principal Disposition during 2026 - instructed by OEB
Group 1 Accounts								
LV Variance Account	1550	0	0				0	
Smart Metering Entity Charge Variance Account	1551	(12,486)	(2,728)	(537)	(199)		(3,065)	(8,349)
RSVA - Wholesale Market Service Charge[5]	1580	(283,723)	974	(2,034)	(9,619)		8,559	(16,624)
Variance WMS – Sub-account CBR Class A[5]	1580	0	0				0	
Variance WMS – Sub-account CBR Class B[5]	1580	138,257	(8,338)	2,572	(7,582)		1,816	65,128
RSVA - Retail Transmission Network Charge	1584	112,889	13,543	5,242	3,032		15,754	104,198
RSVA - Retail Transmission Connection Charge	1586	(72,168)	3,924	(642)	(377)		3,659	(11,186)
RSVA - Power[4]	1588	341,607	162,629	1,922	149,087		15,464	
RSVA - Global Adjustment[4]	1589	68,775	(117,196)	10,362	(145,757)		38,924	
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595	393,449	104,772	25,631			130,403	
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595	130,017	0	(56,305)			(56,305)	
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595	0	0				0	
RSVA - Global Adjustment requested for disposition	**1589**	68,775	(117,196)	10,362	(145,757)	0	38,924	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		747,842	274,778	(24,150)	134,342	0	116,285	133,167
Total Group 1 Balance requested for disposition		816,617	157,582	(13,788)	(11,415)	0	155,209	133,167
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0	0				0	
Total Group 1 balance including Account 1568 requested for disposition		816,617	157,582	(13,788)	(11,415)	0	155,209	133,167

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

Account Descriptions	Account Number	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments1 during 2025	Closing Interest Amounts as of Dec 31, 2025	Principal Disposition during 2026 - instructed by OEB
balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.								

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

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

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

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2026			Projected Interest on Dec-31	
Account Descriptions	**Account Number**	**Interest Disposition during 2026 - instructed by OEB**	**Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026**	**Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026**	**Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]**	**Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]**
Group 1 Accounts						
LV Variance Account	1550		0	0	0	
Smart Metering Entity Charge Variance Account	1551	(2,964)	(4,137)	(101)	(111)	(41)
RSVA - Wholesale Market Service Charge[5]	1580	10,350	(267,099)	(1,791)	(7,072)	(2,572)
Variance WMS – Sub-account CBR Class A[5]	1580		0	0	0	0
Variance WMS – Sub-account CBR Class B[5]	1580	1,822	73,129	(6)	1,923	700
RSVA - Retail Transmission Network Charge	1584	15,106	8,691	648	246	89
RSVA - Retail Transmission Connection Charge	1586	4,026	(60,982)	(367)	(1,613)	(587)
RSVA - Power[4]	1588		341,607	15,464	9,391	3,416
RSVA - Global Adjustment[4]	1589		68,775	38,924	2,832	1,030
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595		393,449	130,403	1,277	0
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595		130,017	(56,305)	1,939	705
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595		0	0		
RSVA - Global Adjustment requested for disposition	**1589**	0	68,775	38,924	2,832	1,030
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		28,340	614,675	87,945	5,978	1,710
Total Group 1 Balance requested for disposition		28,340	683,450	126,869	8,811	2,741
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**		0	0		
Total Group 1 balance including Account 1568 requested for disposition		28,340	683,450	126,869	8,811	2,741

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

Account Descriptions	Account Number	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]
balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.						

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

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

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

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		l-2026 Balances			2.1.7 RRR[5]	
Account Descriptions	**Account Number**	**Total Interest**	**Total Claim**	**Account Disposition: Yes/No?**	**As of Dec 31, 2025**	**Variance RRR vs. 2025 Balance (Principal + Interest)**
Group 1 Accounts						
LV Variance Account	1550	0	0		0	0
Smart Metering Entity Charge Variance Account	1551	(253)	(4,390)		(15,551)	0
RSVA - Wholesale Market Service Charge[5]	1580	(11,435)	(278,534)		(135,091)	140,073
Variance WMS – Sub-account CBR Class A[5]	1580	0	0		0	0
Variance WMS – Sub-account CBR Class B[5]	1580	2,617	75,746		140,073	0
RSVA - Retail Transmission Network Charge	1584	983	9,674		128,643	0
RSVA - Retail Transmission Connection Charge	1586	(2,567)	(63,549)		(68,509)	0
RSVA - Power[4]	1588	28,271	369,878		357,071	0
RSVA - Global Adjustment[4]	1589	42,786	111,562		107,699	1
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595	131,680	0	**No**	523,852	0
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595	(53,661)	0	**No**	73,712	0
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595	0	0	**No**		0
RSVA - Global Adjustment requested for disposition	**1589**	42,786	111,562		107,699	1
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		95,634	108,824		864,127	0
Total Group 1 Balance requested for disposition		138,420	220,385		971,826	1
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**	0	0		0	0
Total Group 1 balance including Account 1568 requested for disposition		138,420	220,385		971,826	1

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit

Account Descriptions	Account Number	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.						

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

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

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

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

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

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

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

Instructions for Tabs 1, 3 to 7

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

Detailed Instructions for Each Tab

Tab	Tab Details	Step	Details
1 - Information Sheet	This tab shows some information pertaining to the utility and the application.	1	Complete the information sheet. a) Questions 2 to 4 Responses to questions 2 to 4 will open the DVA continuity schedule in tab 3 to the appropriate year that DVA balances should first be inputted. The continuity schedule will open starting from the year balances were last approved for disposition, unless the last approved dipsosition was on an interim basis and there are changes to those balances. If that is the case, the continuity schedule will open from the year of last approved disposition on a final basis. A distributor must also provide an explanation for the change in the previously approved balance. b) Questions 5 and 6 If the response to question 5 (GA) or 6 (CBR Class B) is yes, tab 6 relating to Class A customers' consumption will be generated. If the response to question 6 is yes, then tab 6.2 will also be generated. This tab will allocate and dispose the balance in Account 1580, sub-account CBR Class B through a separate rate rider using information inputted in tab 6, unless a rate rider is not produced. If the response to question 6 is no, then the balance in the Account 1580, sub-account CBR Class B will be allocated and disposed with Account 1580 WMS, as part of the general DVA rate rider
3 - Continuity Schedule	This tab is the continuity schedule that shows all the accounts and the accumulation of the balances a utility has.	2	Complete the DVA continuity schedule. a) For all Group 1 accounts, except Account 1595: The continuity schedule will open from the year the GL balance was last disposed. Start inputting the approved ending balances in the Adjustments column of that year. *For example, if in the 2022 rate application, DVA balances as at December 13, 2020 were approved for disposition, the continuity schedule will commence from 2020. Start by inputting the approved closing 2020 balances in the Adjustments column under 2020.* b) For all Account 1595 sub-accounts: Complete the DVA continuity schedule for each Account 1595 vintage year that has a GL balance as at December 31, 2021, regardless of whether the account is being requested for disposition in the current application. The continuity schedule will open in the year of the earliest Account 1595 vintage year that has a balance. For each Account 1595 sub-account, start inputting data from the year the sub-account started to accumulate a balance (i.e. the vintage year). *For example, Account 1595 (2017) would accumulate a balance starting in 2017, when the relevant balances approved for disposition were first transferred into Account 1595 (2017). Input the amount approved for disposition in the OEB Approved Disposition column.* *Note that the DVA continuity schedule can currently start from 2016. If a utility has residual balance in an Account 1595 with a vintage year prior to 2016, include residual balances for years up to 2016 in the row for Account 1595 (2016 and pre-2016) and provide a separate schedule with amounts broken down by vintage year.*
		3	Review any balance variance between the DVA continuity schedule and the RRR in column BW. Provide an explanation, if necessary.
4 - Billing Determinant	This tab shows the billing determinants that will be used to allocate account balances and calculate rate riders.	4	Confirm the accuracy of the RRR data used to populate the tab.
		5	Review the disposition threshold calculation. Select whether disposition is being requested or not in the drop down box.
6 - Class A Data Consumption	This tab is to be completed if there were any Class A customers at any point during the period the GA balance or CBR Class B accumulated. The data on this tab is used for the purposes of determining the GA rate rider, CBR Class B rate rider (if applicable), as well as customer specific GA and CBR charges for transition customers (if applicable).	6	This tab is generated when the utility selects yes to questions 5 or 6 in tab 1, indicating they had Class A customers during the period that the GA or CBR balance accumulated.
		7	Under #2a, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1589 GA balance accumulated. If yes, tab 6.1a will be generated. Under #2b, indicate whether the utility had any customers that transitioned between Class A and B during the period the Account 1580, sub-account CBR Class B balance accumulated. If yes, tab 6.2a will be generated.
		8	Under #3a, enter the number of transition customers the utility had during the period the Account 1589 GA or Account 1580 CBR B balances accumulated. A table will be generated based on the number of customers. Complete the table accordingly for each transition customer identified (i.e. kWh/kW for half year periods, and the customer class during the half year). This data will automatically be used in the GA balance and CBR Class B balance allocation to transition customers in tabs 6.1a and 6.2a respectively. This data will also be used in the calculation of billing determinants for GA and CBR Class B balances, as applicable. Note that each transition customer identified in tab 6, table 3a will be assigned a customer number and the number will correspond to the same transition customer populated in tabs 6.1a and 6.2a. Also note that the transition customers identified for the GA may be different than those for CBR Class B. This would depend on the period in which the GA and CBR Class B balances accumulated.
		9	Under #3b, enter the number of rate classes in which there were full year Class A customers during the period the Account 1589 GA balance or Account 1580 CBR Class B balance accumulated. A table will be generated based on the number of rate classes. Complete the table accordingly for each rate class identified (i.e. total Class A consumption in the rate class identified for each year). This data will be used in the calculation of billing determinants for GA and CBR Class B, as applicable.
6.1a - GA Allocation	This tab allocates the GA balance to each transition customer for the period in which these customers were Class B customers and contributed to the GA balance (i.e. former Class B customers but are now Class A customers and former Class A customers who are now Class B customers).	10	This tab is generated when the utility indicates that they had transition customers in tab 6, #2a during the period the Account 1589 GA balance accumulated. In row 20, enter the Non-RPP consumption less WMP consumption. The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the GA balance to transition customers in the bottom table. All transition customers who are allocated a specific GA amount are not to be charged the general Non-RPP Class B GA rate rider as calculated in tab 6.1.
6.1 - GA	This tab calculates the GA rate rider to be applied to all non-RPP Class B customers (except for the transition customers allocated a customer specific balance in tab 6.1a).	11	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the GA rate riders are calculated accordingly based on whether there were any transition customers during the period that the GA balance accumulated.
6.2a - CBR_B Allocation	This tab allocates the CBR Class B balance to each transition customer for the period in which these customers were Class B customers and contributed to the CBR Class B balance (i.e. former Class B customers but are now Class A customers and former Class A	12	This tab is generated when the utility indicates that they had transition customers in tab 6, #2b during the period where the CBR Class B balance accumulated. In row 19, enter the total Class B consumption less WMP consumption.

	customers who are now Class B).		The rest of the information in this tab will be auto-populated and will calculate the customer specific allocation of the CBR Class B balance to transition customers in the bottom table. All transition customers who are allocated a specific CBR Class B amount are not to be charged the general CBR Class B rate rider.
6.2 - CBR	This tab calculates the CBR Class B rate rider if there were Class A customers at any point during the period that the CBR Class B balance accumulated.	13	This tab is generated when the response to question 6 in tab 1 is "yes", indicating that they had Class A customers during the period that Account 1580, sub-account CBR Class B balance accumulated. No input is required in this tab. The information in the tab is auto-populated and the CBR Class B rate riders are calculated accordingly. If a rate rider is not produced, the entire Account 1580 CBR Class B balance, including the amount allocated to transition customers will be transferred to Account 1580 WMS, to be disposed through the general Group 1 DVA rate rider.
5 - Allocating Def-Var Balances	This tab allocates the Group 1 balances, except GA and CBR Class B (if Class A customers exist).	14	Review the allocated balances to ensure the allocation is appropriate. Note that the final allocation for Account 1580, sub-account CBR Class B is calculated after the completion of tabs 6 to 6.2a.
7 - Calculation of Def-Var RR	This tab calculates the Group 1 rate riders, except for GA and CBR Class B (if Class A customers exist)	15	Enter the proposed rate rider recovery period if different than the default 12 month period. The rest of the information in the tab is auto-populated and the rate riders are calculated accordingly .

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick Link

Ontario Energy Board's 2027 Electricity Distribution Rate Applications Webpage

Version 2.0

Utility Name	Tillsonburg Hydro Inc.
Assigned EB Number	EB-2026-0072
Name of Contact and Title	Michael DeJong, Finance Regulatory Affairs Manager
Phone Number	519-688-3009
Email Address	mdejong@tillsonburg.ca
Rate Effective Date	May 1, 2027
Rate-Setting Method	Price Cap IR

1. Select the last Cost of Service rebasing year. 2023

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:
For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021.

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

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes. 2023

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved for disposition on a final basis.

b) If the account balances were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis.
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2023

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis 2024

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was were last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for diposition on an interim basis.

ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2024

4. Select the earliest vintage year in which there is a balance in Account 1595. 2024

(e.g. If 2020 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2020.)

5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)? Yes

6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)? Yes

7. Retail Transmission Service Rates: Tillsonburg Hydro Inc. is: Transmission Connected

8. Have you transitioned to fully fixed rates? Yes

9. Do you want to update your low voltage service rate? No

Legend

Pale green cells represent input cells.

Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Year the Account 1589 GA Balance Last Disposed	**2023**

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

		Total	**2025**	**2024**
Non-RPP Consumption Less WMP Consumption	A	98,776,481	98,776,481	
Less Class A Consumption for Partial Year Class A Customers	B	4,103,201	4,103,201	-
Less Consumption for Full Year Class A Customers	C	45,537,105	45,537,105	43,983,341
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	49,136,175	49,136,175	- 43,983,341
All Class B Consumption for Transition Customers	E	-	-	-
Transition Customers' Portion of Total Consumption	F = E/D	**0.00%**		

Allocation of Total GA Balance $

Total GA Balance	G	$ 111,562
Transition Customers Portion of GA Balance	H=F*G	$ -
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	$ 111,562

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		0					
Customer		**Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2025**	**Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2024**	**% of kWh**	**Customer Specific GA Allocation for the Period When They Were Class B customers**	**Monthly Equal Payments**
Total		0	0	0	0.00%	$ -	

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Input required at cells C13 and C14. This workshseet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes [2]	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) [2]	Deferral/Variance Account Rate Rider [2]	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) [2]	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	65,763,264	0	65,763,264	0	8,805		0.0001		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	26,666,877	10,919	26,666,877	10,919	4,837		0.0002		0.0000
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	kW	54,236,084	177,429	54,236,084	177,429	10,581		0.0596		0.0000
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	kW	24,244,348	87,301	24,244,348	87,301	4,730		0.0542		0.0000
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION	kW	20,105,952	52,419	20,105,952	52,419	3,922		0.0748		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	334,279	0	334,279	0	65		0.0002		0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	24,647	223	24,647	223	5		0.0216		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	684,146	1,786	684,146	1,786	133		0.0747		0.0000

[1] When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.

[2] Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

The year Account 1580 CBR Class B was last disposed | **2024**

		Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B $ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	65,763,264	0	0	0	0	0	65,763,264	0	46.2%	$34,976	$0.0005	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	26,666,877	10,919	0	0	4,103,201	12,183	22,563,676	(1,264)	15.8%	$12,000	$0.0005	kWh
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	kW	54,236,084	177,429	3,561,646	22,315	0	0	50,674,438	155,114	35.6%	$26,951	$0.1737	kW
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	kW	24,244,348	87,301	17,087,098	50,072	0	0	7,157,250	37,229	5.0%	$3,807	$0.1023	kW
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION	kW	20,105,952	52,419	24,888,361	66,255	0	0	(4,782,409)	(13,836)	-3.4%	($2,544)	$0.1839	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	334,279	0	0	0	0	0	334,279	0	0.2%	$178	$0.0005	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	24,647	223	0	0	0	0	24,647	223	0.0%	$13	$0.0583	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	684,146	1,786	0	0	0	0	684,146	1,786	0.5%	$364	$0.2038	kW
Total		192,059,597	330,077	45,537,105	138,642	4,103,201	12,183	142,419,291	179,252	100.0%	$75,745		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2023	2027
OEB-Approved Rate Base	$ 19,413,320	$ 19,413,320
OEB-Approved Regulatory Taxable Income	$ 334,639	$ 334,639
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate)[1,2]		10.4%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate)[1,2]		5.2%
Federal Small Business Limit		$ 500,000
Ontario Small Business Limit		$ 500,000
Federal Taxes Payable		$ 34,843
Provincial Taxes Payable		$ 17,245
Federal Effective Tax Rate		10.4%
Provincial Effective Tax Rate		5.2%
Combined Effective Tax Rate	15.6%	15.6%
Total Income Taxes Payable	$ 52,204	$ 52,087
OEB-Approved Total Tax Credits (enter as positive number)	$ -	$ -
Income Tax Provision	$ 52,204	$ 52,087
Grossed-up Income Taxes	$ 61,853	$ 61,690
Incremental Grossed-up Tax Amount		-$ 163
Sharing of Tax Amount (50%)		**-$ 82**

Notes

1. The appropriate Federal and Ontario small business rates are calculated in the Income/PILs Workform. The Federal and Ontario small business deduction:
   a. is applicable if taxable capital is below $10 million.
   b. is phased out with taxable capital of more than $10 million.
   c. is completely eliminated when the taxable capital is $50 million or more.

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Calculation of Rebased Revenue Requirement and Allocation of Tax Sharing Amount. Enter data from the last OEB-approved Cost of Service application in columns C through H.

As per Chapter 3 Filing Requirements, shared tax rate riders are based on a 1 year disposition.

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	0	0	0				0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	65,763,264		0	0.00	$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	26,666,877	10,919	0	0.0000	kWh
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	kW	54,236,084	177,429	0	0.0000	kW
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	kW	24,244,348	87,301	0	0.0000	kW
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION	kW	20,105,952	52,419	0	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	334,279		0	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	24,647	223	0	0.0000	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	684,146	1,786	0	0.0000	kW
Total		192,059,597	330,077	-$82		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Columns E and F have been populated with data from the most recent RRR filing. Rate classes that have more than one Network or Connection charge will notice that the cells are highlighted in green and unlocked. If the data needs to be modified, please make the necessary adjustments and note the changes in your manager's summary. As well, the Loss Factor has been imported from Tab 2.

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0115	65,763,264	0	1.0344	68,025,520
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0086	65,763,264	0	1.0344	68,025,520
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0105	26,666,877	10,919	1.0344	27,584,218
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076	26,666,877	10,919	1.0344	27,584,218
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.0563	54,236,084	177,429		
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6896	54,236,084	177,429		
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.9507	54,236,084	177,429		
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5016	54,236,084	177,429		
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	5.3153	24,244,348	87,301		
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.9036	24,244,348	87,301		
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	4.0212	24,244,348	87,301		
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6836	24,244,348	87,301		
General Service Equal To Or Greater Than 1,500 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	5.3153	20,105,952	52,419		
General Service Equal To Or Greater Than 1,500 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.9036	20,105,952	52,419		
General Service Equal To Or Greater Than 1,500 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	4.0212	20,105,952	52,419		
General Service Equal To Or Greater Than 1,500 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6836	20,105,952	52,419		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0105	334,279	0	1.0344	345,778
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076	334,279	0	1.0344	345,778
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3478	24,647	1		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4443	24,647	1		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3313	684,146	1,786		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4242	684,146	1,786		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed.
If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,485	$6.37	$ 194,189	31,869	$1.00	$ 31,869	31,869	$3.39	$ 108,036	$ 139,905
February	28,441	$6.37	$ 181,169	29,703	$1.00	$ 29,703	29,703	$3.39	$ 100,693	$ 130,396
March	23,923	$6.37	$ 152,390	28,145	$1.00	$ 28,145	28,145	$3.39	$ 95,412	$ 123,557
April	27,244	$6.37	$ 173,544	28,305	$1.00	$ 28,305	28,305	$3.39	$ 95,954	$ 124,259
May	26,956	$6.37	$ 171,710	29,308	$1.00	$ 29,308	29,308	$3.39	$ 99,354	$ 128,662
June	37,340	$6.37	$ 237,856	38,755	$1.00	$ 38,755	38,755	$3.39	$ 131,379	$ 170,134
July	36,973	$6.37	$ 235,518	39,311	$1.00	$ 39,311	39,311	$3.39	$ 133,264	$ 172,575
August	37,257	$6.37	$ 237,327	39,202	$1.00	$ 39,202	39,202	$3.39	$ 132,895	$ 172,097
September	32,149	$6.37	$ 204,789	32,344	$1.00	$ 32,344	32,344	$3.39	$ 109,646	$ 141,990
October	30,073	$6.37	$ 191,565	30,073	$1.00	$ 30,073	30,073	$3.39	$ 101,947	$ 132,020
November	26,898	$6.37	$ 171,340	27,920	$1.00	$ 27,920	27,920	$3.39	$ 94,649	$ 122,569
December	28,875	$6.37	$ 183,934	29,910	$1.00	$ 29,910	29,910	$3.39	$ 101,395	$ 131,305
Total	366,614	$ 6.37	$ 2,335,331	384,845	$ 1.00	$ 384,845	384,845	$ 3.39	$ 1,304,625	$ 1,689,470

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

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,485	$ 6.3700	$ 194,189	31,869	$ 1.0000	$ 31,869	31,869	$ 3.3900	$ 108,036	$ 139,905
February	28,441	$ 6.3700	$ 181,169	29,703	$ 1.0000	$ 29,703	29,703	$ 3.3900	$ 100,693	$ 130,396
March	23,923	$ 6.3700	$ 152,390	28,145	$ 1.0000	$ 28,145	28,145	$ 3.3900	$ 95,412	$ 123,557
April	27,244	$ 6.3700	$ 173,544	28,305	$ 1.0000	$ 28,305	28,305	$ 3.3900	$ 95,954	$ 124,259
May	26,956	$ 6.3700	$ 171,710	29,308	$ 1.0000	$ 29,308	29,308	$ 3.3900	$ 99,354	$ 128,662
June	37,340	$ 6.3700	$ 237,856	38,755	$ 1.0000	$ 38,755	38,755	$ 3.3900	$ 131,379	$ 170,134
July	36,973	$ 6.3700	$ 235,518	39,311	$ 1.0000	$ 39,311	39,311	$ 3.3900	$ 133,264	$ 172,575
August	37,257	$ 6.3700	$ 237,327	39,202	$ 1.0000	$ 39,202	39,202	$ 3.3900	$ 132,895	$ 172,097
September	32,149	$ 6.3700	$ 204,789	32,344	$ 1.0000	$ 32,344	32,344	$ 3.3900	$ 109,646	$ 141,990
October	30,073	$ 6.3700	$ 191,565	30,073	$ 1.0000	$ 30,073	30,073	$ 3.3900	$ 101,947	$ 132,020
November	26,898	$ 6.3700	$ 171,340	27,920	$ 1.0000	$ 27,920	27,920	$ 3.3900	$ 94,649	$ 122,569
December	28,875	$ 6.3700	$ 183,934	29,910	$ 1.0000	$ 29,910	29,910	$ 3.3900	$ 101,395	$ 131,305
Total	366,614	$ 6.37	$ 2,335,331	384,845	$ 1.00	$ 384,845	384,845	$ 3.39	$ 1,304,625	$ 1,689,470
								Low Voltage Switchgear Credit (if applicable)		$ -
								Total including deduction for Low Voltage Switchgear Credit		$ 1,689,470

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,485	$ 6.3900	$ 194,799	31,869	$ 1.0300	$ 32,825	31,869	$ 3.4700	$ 110,585	$ 143,411
February	28,441	$ 6.3900	$ 181,738	29,703	$ 1.0300	$ 30,594	29,703	$ 3.4700	$ 103,069	$ 133,664
March	23,923	$ 6.3900	$ 152,868	28,145	$ 1.0300	$ 28,989	28,145	$ 3.4700	$ 97,663	$ 126,653
April	27,244	$ 6.3900	$ 174,089	28,305	$ 1.0300	$ 29,154	28,305	$ 3.4700	$ 98,218	$ 127,373
May	26,956	$ 6.3900	$ 172,249	29,308	$ 1.0300	$ 30,187	29,308	$ 3.4700	$ 101,699	$ 131,886
June	37,340	$ 6.3900	$ 238,603	38,755	$ 1.0300	$ 39,918	38,755	$ 3.4700	$ 134,480	$ 174,398
July	36,973	$ 6.3900	$ 236,257	39,311	$ 1.0300	$ 40,490	39,311	$ 3.4700	$ 136,409	$ 176,900
August	37,257	$ 6.3900	$ 238,072	39,202	$ 1.0300	$ 40,378	39,202	$ 3.4700	$ 136,031	$ 176,409
September	32,149	$ 6.3900	$ 205,432	32,344	$ 1.0300	$ 33,314	32,344	$ 3.4700	$ 112,234	$ 145,548
October	30,073	$ 6.3900	$ 192,166	30,073	$ 1.0300	$ 30,975	30,073	$ 3.4700	$ 104,353	$ 135,329
November	26,898	$ 6.3900	$ 171,878	27,920	$ 1.0300	$ 28,758	27,920	$ 3.4700	$ 96,882	$ 125,640
December	28,875	$ 6.3900	$ 184,511	29,910	$ 1.0300	$ 30,807	29,910	$ 3.4700	$ 103,788	$ 134,595
Total	366,614	$ 6.39	$ 2,342,663	384,845	$ 1.03	$ 396,390	384,845	$ 3.47	$ 1,335,412	$ 1,731,803

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

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,485	$ 6.3900	$ 194,799	31,869	$ 1.0300	$ 32,825	31,869	$ 3.4700	$ 110,585	$ 143,411
February	28,441	$ 6.3900	$ 181,738	29,703	$ 1.0300	$ 30,594	29,703	$ 3.4700	$ 103,069	$ 133,664
March	23,923	$ 6.3900	$ 152,868	28,145	$ 1.0300	$ 28,989	28,145	$ 3.4700	$ 97,663	$ 126,653
April	27,244	$ 6.3900	$ 174,089	28,305	$ 1.0300	$ 29,154	28,305	$ 3.4700	$ 98,218	$ 127,373
May	26,956	$ 6.3900	$ 172,249	29,308	$ 1.0300	$ 30,187	29,308	$ 3.4700	$ 101,699	$ 131,886
June	37,340	$ 6.3900	$ 238,603	38,755	$ 1.0300	$ 39,918	38,755	$ 3.4700	$ 134,480	$ 174,398
July	36,973	$ 6.3900	$ 236,257	39,311	$ 1.0300	$ 40,490	39,311	$ 3.4700	$ 136,409	$ 176,900
August	37,257	$ 6.3900	$ 238,072	39,202	$ 1.0300	$ 40,378	39,202	$ 3.4700	$ 136,031	$ 176,409
September	32,149	$ 6.3900	$ 205,432	32,344	$ 1.0300	$ 33,314	32,344	$ 3.4700	$ 112,234	$ 145,548
October	30,073	$ 6.3900	$ 192,166	30,073	$ 1.0300	$ 30,975	30,073	$ 3.4700	$ 104,353	$ 135,329
November	26,898	$ 6.3900	$ 171,878	27,920	$ 1.0300	$ 28,758	27,920	$ 3.4700	$ 96,882	$ 125,640
December	28,875	$ 6.3900	$ 184,511	29,910	$ 1.0300	$ 30,807	29,910	$ 3.4700	$ 103,788	$ 134,595
Total	366,614	$ 6.39	$ 2,342,663	384,845	$ 1.03	$ 396,390	384,845	$ 3.47	$ 1,335,412	$ 1,731,803

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 1,731,803

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2027 Uniform Transmission Rates and Hydro One Sub-Transmission Rates are applied against historical *2025* transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,485	$ 6.3900	$ 194,799	31,869	$ 1.0300	$ 32,825	31,869	$ 3.4700	$ 110,585	$ 143,411
February	28,441	$ 6.3900	$ 181,738	29,703	$ 1.0300	$ 30,594	29,703	$ 3.4700	$ 103,069	$ 133,664
March	23,923	$ 6.3900	$ 152,868	28,145	$ 1.0300	$ 28,989	28,145	$ 3.4700	$ 97,663	$ 126,653
April	27,244	$ 6.3900	$ 174,089	28,305	$ 1.0300	$ 29,154	28,305	$ 3.4700	$ 98,218	$ 127,373
May	26,956	$ 6.3900	$ 172,249	29,308	$ 1.0300	$ 30,187	29,308	$ 3.4700	$ 101,699	$ 131,886
June	37,340	$ 6.3900	$ 238,603	38,755	$ 1.0300	$ 39,918	38,755	$ 3.4700	$ 134,480	$ 174,398
July	36,973	$ 6.3900	$ 236,257	39,311	$ 1.0300	$ 40,490	39,311	$ 3.4700	$ 136,409	$ 176,900
August	37,257	$ 6.3900	$ 238,072	39,202	$ 1.0300	$ 40,378	39,202	$ 3.4700	$ 136,031	$ 176,409
September	32,149	$ 6.3900	$ 205,432	32,344	$ 1.0300	$ 33,314	32,344	$ 3.4700	$ 112,234	$ 145,548
October	30,073	$ 6.3900	$ 192,166	30,073	$ 1.0300	$ 30,975	30,073	$ 3.4700	$ 104,353	$ 135,329
November	26,898	$ 6.3900	$ 171,878	27,920	$ 1.0300	$ 28,758	27,920	$ 3.4700	$ 96,882	$ 125,640
December	28,875	$ 6.3900	$ 184,511	29,910	$ 1.0300	$ 30,807	29,910	$ 3.4700	$ 103,788	$ 134,595
Total	366,614	$ 6.39	$ 2,342,663	384,845	$ 1.03	$ 396,390	384,845	$ 3.47	$ 1,335,412	$ 1,731,803

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

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,485	$ 6.39	$ 194,799	31,869	$ 1.03	$ 32,825	31,869	$ 3.47	$ 110,585	$ 143,411
February	28,441	$ 6.39	$ 181,738	29,703	$ 1.03	$ 30,594	29,703	$ 3.47	$ 103,069	$ 133,664
March	23,923	$ 6.39	$ 152,868	28,145	$ 1.03	$ 28,989	28,145	$ 3.47	$ 97,663	$ 126,653
April	27,244	$ 6.39	$ 174,089	28,305	$ 1.03	$ 29,154	28,305	$ 3.47	$ 98,218	$ 127,373
May	26,956	$ 6.39	$ 172,249	29,308	$ 1.03	$ 30,187	29,308	$ 3.47	$ 101,699	$ 131,886
June	37,340	$ 6.39	$ 238,603	38,755	$ 1.03	$ 39,918	38,755	$ 3.47	$ 134,480	$ 174,398
July	36,973	$ 6.39	$ 236,257	39,311	$ 1.03	$ 40,490	39,311	$ 3.47	$ 136,409	$ 176,900
August	37,257	$ 6.39	$ 238,072	39,202	$ 1.03	$ 40,378	39,202	$ 3.47	$ 136,031	$ 176,409
September	32,149	$ 6.39	$ 205,432	32,344	$ 1.03	$ 33,314	32,344	$ 3.47	$ 112,234	$ 145,548
October	30,073	$ 6.39	$ 192,166	30,073	$ 1.03	$ 30,975	30,073	$ 3.47	$ 104,353	$ 135,329
November	26,898	$ 6.39	$ 171,878	27,920	$ 1.03	$ 28,758	27,920	$ 3.47	$ 96,882	$ 125,640
December	28,875	$ 6.39	$ 184,511	29,910	$ 1.03	$ 30,807	29,910	$ 3.47	$ 103,788	$ 134,595
Total	366,614	$ 6.39	$ 2,342,663	384,845	$ 1.03	$ 396,390	384,845	$ 3.47	$ 1,335,412	$ 1,731,803

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 1,731,803

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

The purpose of this table is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Rate Description	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0115	68,025,520	0	782,293	28.0%	656,281	0.0096
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0105	27,584,218	10,919	289,634	10.4%	242,980	0.0088
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.0563		177,429	719,705	25.8%	603,775	3.4029
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6896		177,429	122,355	4.4%	102,646	0.5785
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	5.3153		87,301	464,031	16.6%	389,285	4.4591
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.9036		87,301	78,885	2.8%	66,178	0.7580
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	5.3153		52,419	278,623	10.0%	233,742	4.4591
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.9036		52,419	47,366	1.7%	39,736	0.7580
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0105	345,778	0	3,631	0.1%	3,046	0.0088
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3478		1	3	0.0%	3	2.8104
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3313		1,786	5,950	0.2%	4,991	2.7947

The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Rate Description	Unit	Current RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0086	68,025,520	0	585,019	28.2%	489,081	0.0072
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076	27,584,218	10,919	209,640	10.1%	175,261	0.0064
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.9507		177,429	523,540	25.3%	437,684	2.4668
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5016		177,429	88,998	4.3%	74,403	0.4193
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	4.0212		87,301	351,055	16.9%	293,485	3.3618
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6836		87,301	59,679	2.9%	49,892	0.5715
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	4.0212		52,419	210,787	10.2%	176,220	3.3618
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6836		52,419	35,834	1.7%	29,957	0.5715
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076	345,778	0	2,628	0.1%	2,197	0.0064
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4443		1	2	0.0%	2	2.0399
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4242		1,786	4,330	0.2%	3,620	2.0267

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0096	68,025,520	0	656,281	28.0%	656,283	**0.0096**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0088	27,584,218	10,919	242,980	10.4%	242,980	**0.0088**
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.4029		177,429	603,775	25.8%	603,776	**3.4029**
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.5785		177,429	102,642	4.4%	102,642	**0.5785**
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.4591		87,301	389,285	16.6%	389,285	**4.4591**
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7580		87,301	66,178	2.8%	66,179	**0.7581**
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.4591		52,419	233,742	10.0%	233,742	**4.4591**
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7580		52,419	39,736	1.7%	39,736	**0.7581**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0088	345,778	0	3,046	0.1%	3,046	**0.0088**
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.8104		1	3	0.0%	3	**2.8100**
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.7947		1,786	4,991	0.2%	4,991	**2.7947**

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR-Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0072	68,025,520	0	489,081	28.2%	489,081	**0.0072**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064	27,584,218	10,919	175,261	10.1%	175,261	**0.0064**
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4668		177,429	437,684	25.3%	437,684	**2.4668**
General Service 50 To 499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4193		177,429	74,403	4.3%	74,403	**0.4194**
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.3618		87,301	293,485	16.9%	293,485	**3.3618**
General Service 500 To 1499 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5715		87,301	49,892	2.9%	49,892	**0.5715**
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.3618		52,419	176,220	10.2%	176,220	**3.3618**
General Service Equal To Or Greater Than 1,500 kW Service Classificatic	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5715		52,419	29,957	1.7%	29,957	**0.5715**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0064	345,778	0	2,197	0.1%	2,197	**0.0064**
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0399		1	2	0.0%	2	**2.0400**
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0267		1,786	3,620	0.2%	3,620	**2.0267**

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2027 value.

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

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	38.91				2.85%	40.02	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	31.26		0.0201		2.85%	32.15	0.0207
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	162.61		3.2734		2.85%	167.24	3.3667
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	1691.17		1.0532		2.85%	1,739.37	1.0832
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE Cl	2380.87		2.6682		2.85%	2,448.72	2.7442
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	8.68		0.0181		2.85%	8.93	0.0186
SENTINEL LIGHTING SERVICE CLASSIFICATION	2.97		69.2777		2.85%	3.05	71.2521
STREET LIGHTING SERVICE CLASSIFICATION	2109.38		7.5712		2.85%	2,169.50	7.7870
microFIT SERVICE CLASSIFICATION	5					5	

Ontario Energy Board

Incentive Rate-setting Mechanism Rate for 2027 Filers

Update the following rates if an OEB Decision has been issued at the time of completing this application

Regulatory Charges

Effective Date of Regulatory Charges		**January 1, 2026**	**January 1, 2027**
Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	0.0006
Standard Supply Service - Administrative Charge (if applicable)	$/kWh	0.25	0.25

Time-of-Use RPP Prices and Percentages

As of		November 1, 2025	
Off-Peak	$/kWh	0.0980	64%
Mid-Peak	$/kWh	0.1570	18%
On-Peak	$/kWh	0.2030	18%

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	$	23.50%

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.42

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	$	44.47

Miscellaneous Service Charges

Wireline Pole Attachment Charge	**Unit**	**Current charge**	**Inflation factor ***	**Proposed charge ** / *** **
Specific charge for access to the power poles - per pole/year	$	40.59	3.00%	41.81

Retail Service Charges		**Current charge**	**Inflation factor***	**Proposed charge *** **
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	125.72	3.00%	129.49
Monthly fixed charge, per retailer	$	50.29	3.00%	51.80
Monthly variable charge, per customer, per retailer	$/cust.	1.24	3.00%	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.74	3.00%	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.74)	3.00%	(0.76)
Service Transaction Requests (STR)				
Request fee, per request, applied to the requesting party	$	0.63	3.00%	0.65
Processing fee, per request, applied to the requesting party	$	1.24	3.00%	1.28
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	$	5.03	3.00%	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.51	3.00%	2.59

* OEB approved inflation rate effective in 2027

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

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


e Generator

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SU
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SU
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SU
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

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

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

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

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0344	1.0344	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0344	1.0344	2,000			
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0344	1.0344	46,450	133	DEMAND	
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0344	1.0344	356,755	815	EMAND - INTERVAL	
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATI	kW	Non-RPP (Other)	1.0344	1.0344	1,011,338	1,898	EMAND - INTERVA	56
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0344	1.0344	2,016			112
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0344	1.0344	220	2		1
STREET LIGHTING SERVICE CLASSIFICATION	kW	RPP	1.0344	1.0344	45,434	118		
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0344	1.0344	310			
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				
Add additional scenarios if required			1.0344	1.0344				

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total A		Sub-Total B		Sub-Total C		Total Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.11	2.9%	$ 0.96	2.2%	$ (1.60)	-2.7%	$ (1.43)	-1.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 2.09	2.9%	$ 1.49	1.8%	$ (4.51)	-3.8%	$ (4.04)	-1.2%
GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 17.04	2.8%	$ 107.49	16.7%	$ (43.77)	-2.8%	$ (49.46)	-0.6%
GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 72.65	2.8%	$ 803.45	29.0%	$ (431.76)	-4.2%	$ (487.89)	-0.8%
GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATIC	kW	$ 212.10	2.8%	$ 2,358.62	29.1%	$ (517.98)	-2.0%	$ (585.32)	-0.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	$ 29.01	2.9%	$ 28.40	2.8%	$ 22.36	2.1%	$ 20.01	1.7%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 4.03	2.8%	$ 4.01	2.8%	$ 2.13	1.4%	$ 2.40	1.2%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 25.46	2.9%	$ 8.90	0.9%	$ (101.33)	-6.2%	$ (114.50)	-1.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.11	2.9%	$ 1.05	2.6%	$ (0.01)	0.0%	$ (0.01)	0.0%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0344	
Proposed/Approved Loss Factor	1.0344	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 38.91	1	$ 38.91	$ 40.02	1	$ 40.02	$ 1.11	2.85%	
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -		
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 38.91**			**$ 40.02**	**$ 1.11**	**2.85%**	
Line Losses on Cost of Power	$ 0.1275	26	$ 3.29	$ 0.1275	26	$ 3.29	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ 0.0004	750	$ 0.30	$ 0.0001	750	$ 0.08	$ (0.23)	-75.00%	
CBR Class B Rate Riders	$ 0.0005	750	$ 0.38	$ 0.0005	750	$ 0.38	$ -	0.00%	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -		
Low Voltage Service Charge	$ -	750	$ -		750	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0001	750	$ (0.08)	$ -	750	$ -	$ 0.08	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 43.22**			**$ 44.18**	**$ 0.96**	**2.22%**	
RTSR - Network	$ 0.0115	776	$ 8.92	$ 0.0096	776	$ 7.45	$ (1.47)	-16.52%	*In the manager's summary, discuss the reason*
RTSR - Connection and/or Line and Transformation Connection	$ 0.0086	776	$ 6.67	$ 0.0072	776	$ 5.59	$ (1.09)	-16.28%	*In the manager's summary, discuss the reason*
Sub-Total C - Delivery (including Sub-Total B)			**$ 58.81**			**$ 57.21**	**$ (1.60)**	**-2.72%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	776	$ 3.65	$ 0.0047	776	$ 3.65	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	776	$ 0.47	$ 0.0006	776	$ 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)			**$ 158.82**			**$ 157.22**	**$ (1.60)**	**-1.01%**	
HST	13%		$ 20.65	13%		$ 20.44	$ (0.21)	-1.01%	
Ontario Electricity Rebate	23.5%		$ (37.32)	23.5%		$ (36.95)	$ 0.38		
Total Bill on TOU			**$ 142.14**			**$ 140.71**	**$ (1.43)**	**-1.01%**	

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0344	
Proposed/Approved Loss Factor	1.0344	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 31.26	1	$ 31.26	$ 32.15	1	$ 32.15	$ 0.89	2.85%	
Distribution Volumetric Rate	$ 0.0201	2000	$ 40.20	$ 0.0207	2000	$ 41.40	$ 1.20	2.99%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 71.46**			**$ 73.55**	**$ 2.09**	**2.92%**	
Line Losses on Cost of Power	$ 0.1275	69	$ 8.77	$ 0.1275	69	$ 8.77	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ 0.0005	2,000	$ 1.00	$ 0.0002	2,000	$ 0.40	$ (0.60)	-60.00%	
CBR Class B Rate Riders	$ 0.0005	2,000	$ 1.00	$ 0.0005	2,000	$ 1.00	$ -	0.00%	
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -		
Low Voltage Service Charge	$ -	2,000	$ -		2,000	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0001	2,000	$ (0.20)	-$ 0.0001	2,000	$ (0.20)	$ -	0.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 82.45**			**$ 83.94**	**$ 1.49**	**1.81%**	
RTSR - Network	$ 0.0105	2,069	$ 21.72	$ 0.0088	2,069	$ 18.21	$ (3.52)	-16.19%	*In the manager's summary, discuss the reason*
RTSR - Connection and/or Line and Transformation Connection	$ 0.0076	2,069	$ 15.72	$ 0.0064	2,069	$ 13.24	$ (2.48)	-15.79%	*In the manager's summary, discuss the reason*
Sub-Total C - Delivery (including Sub-Total B)			**$ 119.90**			**$ 115.39**	**$ (4.51)**	**-3.76%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,069	$ 9.72	$ 0.0047	2,069	$ 9.72	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,069	$ 1.24	$ 0.0006	2,069	$ 1.24	$ -	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)			**$ 386.15**			**$ 381.64**	**$ (4.51)**	**-1.17%**	
HST	13%		$ 50.20	13%		$ 49.61	$ (0.59)	-1.17%	
Ontario Electricity Rebate	23.5%		$ (90.75)	23.5%		$ (89.69)	$ 1.06		
Total Bill on TOU			**$ 345.61**			**$ 341.57**	**$ (4.04)**	**-1.17%**	

Customer Class:	**GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**46,450** kWh
Demand	**133** kW
Current Loss Factor	**1.0344**
Proposed/Approved Loss Factor	**1.0344**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 162.61	1	$ 162.61	$ 167.24	1	$ 167.24	$ 4.63	2.85%	
Distribution Volumetric Rate	$ 3.2734	133	$ 435.36	$ 3.3667	133	$ 447.77	$ 12.41	2.85%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ -	133	$ -	$ -	133	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 597.97**			**$ 615.01**	**$ 17.04**	**2.85%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ 0.2091	133	$ 27.81	$ 0.0596	133	$ 7.93	$ (19.88)	-71.50%	
CBR Class B Rate Riders	$ 0.1732	133	$ 23.04	$ 0.1737	133	$ 23.10	$ 0.07	0.29%	
GA Rate Riders	$ -	46,450	$ -	$ 0.0023	46,450	$ 106.84	$ 106.84		
Low Voltage Service Charge	$ -	133	$ -		133	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0258	133	$ (3.43)	$ -	133	$ -	$ 3.43	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 645.39**			**$ 752.88**	**$ 107.49**	**16.65%**	
RTSR - Network	$ 4.0563	133	$ 539.49	$ 3.4029	133	$ 452.59	$ (86.90)	-16.11%	*In the manager's summary, discuss the reaso*
RTSR - Connection and/or Line and Transformation Connection	$ 2.9507	133	$ 392.44	$ 2.4668	133	$ 328.08	$ (64.36)	-16.40%	*In the manager's summary, discuss the reaso*
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,577.32**			**$ 1,533.55**	**$ (43.77)**	**-2.78%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	48,048	$ 225.83	$ 0.0047	48,048	$ 225.83	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	48,048	$ 28.83	$ 0.0006	48,048	$ 28.83	$ -	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	48,048	$ 5,751.33	$ 0.1197	48,048	$ 5,751.33	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 7,583.55**			**$ 7,539.78**	**$ (43.77)**	**-0.58%**	
HST	13%		$ 985.86	13%		$ 980.17	$ (5.69)	-0.58%	
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 8,569.41**			**$ 8,519.95**	**$ (49.46)**	**-0.58%**	

Customer Class:	**GENERAL SERVICE 500 TO 1499 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**356,755** kWh
Demand	**815** kW
Current Loss Factor	**1.0344**
Proposed/Approved Loss Factor	**1.0344**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 1,691.17	1	$ 1,691.17	$ 1,739.37	1	$ 1,739.37	$ 48.20	2.85%	
Distribution Volumetric Rate	$ 1.0532	815	$ 858.36	$ 1.0832	815	$ 882.81	$ 24.45	2.85%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ -	815	$ -	$ -	815	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 2,549.53**			**$ 2,622.18**	**$ 72.65**	**2.85%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ 0.1678	815	$ 136.76	$ 0.0542	815	$ 44.17	$ (92.58)	-67.70%	
CBR Class B Rate Riders	$ 0.1256	815	$ 102.36	$ 0.1023	815	$ 83.37	$ (18.99)	-18.55%	
GA Rate Riders	$ -	356,755	$ -	$ 0.0023	356,755	$ 820.54	$ 820.54		
Low Voltage Service Charge	$ -	815	$ -		815	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0268	815	$ (21.84)	$ -	815	$ -	$ 21.84	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 2,766.81**			**$ 3,570.26**	**$ 803.45**	**29.04%**	
RTSR - Network	$ 5.3153	815	$ 4,331.97	$ 4.4591	815	$ 3,634.17	$ (697.80)	-16.11%	*In the manager's summary, discuss the reaso*
RTSR - Connection and/or Line and Transformation Connection	$ 4.0212	815	$ 3,277.28	$ 3.3618	815	$ 2,739.87	$ (537.41)	-16.40%	*In the manager's summary, discuss the reaso*
Sub-Total C - Delivery (including Sub-Total B)			**$ 10,376.05**			**$ 9,944.30**	**$ (431.76)**	**-4.16%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	369,027	$ 1,734.43	$ 0.0047	369,027	$ 1,734.43	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	369,027	$ 221.42	$ 0.0006	369,027	$ 221.42	$ -	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	369,027	$ 44,172.58	$ 0.1197	369,027	$ 44,172.58	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 56,504.73**			**$ 56,072.97**	**$ (431.76)**	**-0.76%**	
HST	13%		$ 7,345.61	13%		$ 7,289.49	$ (56.13)	-0.76%	
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 63,850.34**			**$ 63,362.45**	**$ (487.89)**	**-0.76%**	

Customer Class:	**GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**1,011,338** kWh
Demand	**1,898** kW
Current Loss Factor	**1.0344**
Proposed/Approved Loss Factor	**1.0344**

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 2,380.87	1	$ 2,380.87	$ 2,448.72	1	$ 2,448.72	$ 67.85	2.85%	
Distribution Volumetric Rate	$ 2.6682	1898	$ 5,064.24	$ 2.7442	1898	$ 5,208.49	$ 144.25	2.85%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ -	1898	$ -	$ -	1898	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 7,445.11**			**$ 7,657.21**	**$ 212.10**	**2.85%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ 0.2456	1,898	$ 466.15	$ 0.0748	1,898	$ 141.97	$ (324.18)	-69.54%	
CBR Class B Rate Riders	$ 0.1404	1,898	$ 266.48	$ 0.1839	1,898	$ 349.04	$ 82.56	30.98%	
GA Rate Riders	$ -	1,011,338	$ -	$ 0.0023	1,011,338	$ 2,326.08	$ 2,326.08		
Low Voltage Service Charge	$ -	1,898	$ -		1,898	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0327	1,898	$ (62.06)	$ -	1,898	$ -	$ 62.06	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 8,115.68**			**$ 10,474.30**	**$ 2,358.62**	**29.06%**	
RTSR - Network	$ 5.3153	1,898	$ 10,088.44	$ 4.4591	1,898	$ 8,463.37	$ (1,625.07)	-16.11%	*In the manager's summary, discuss the reaso*
RTSR - Connection and/or Line and Transformation Connection	$ 4.0212	1,898	$ 7,632.24	$ 3.3618	1,898	$ 6,380.70	$ (1,251.54)	-16.40%	*In the manager's summary, discuss the reaso*
Sub-Total C - Delivery (including Sub-Total B)			**$ 25,836.35**			**$ 25,318.37**	**$ (517.98)**	**-2.00%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	1,046,128	$ 4,916.80	$ 0.0047	1,046,128	$ 4,916.80	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	1,046,128	$ 627.68	$ 0.0006	1,046,128	$ 627.68	$ -	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	1,046,128	$ 125,221.52	$ 0.1197	1,046,128	$ 125,221.52	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 156,602.61**			**$ 156,084.62**	**$ (517.98)**	**-0.33%**	
HST	13%		$ 20,358.34	13%		$ 20,291.00	$ (67.34)	-0.33%	
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -			
Total Bill on Average IESO Wholesale Market Price			**$ 176,960.95**			**$ 176,375.62**	**$ (585.32)**	**-0.33%**	

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,016	kWh
Demand	-	kW
Current Loss Factor	1.0344	
Proposed/Approved Loss Factor	1.0344	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 8.68	112	$ 972.16	$ 8.93	112	$ 1,000.16	$ 28.00	2.88%	
Distribution Volumetric Rate	$ 0.0181	2016	$ 36.49	$ 0.0186	2016	$ 37.50	$ 1.01	2.76%	
Fixed Rate Riders	$ -	112	$ -	$ -	112	$ -	$ -		
Volumetric Rate Riders	$ -	2016	$ -	$ -	2016	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 1,008.65**			**$ 1,037.66**	**$ 29.01**	**2.88%**	
Line Losses on Cost of Power	$ 0.1275	69	$ 8.84	$ 0.1275	69	$ 8.84	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ 0.0006	2,016	$ 1.21	$ 0.0002	2,016	$ 0.40	$ (0.81)	-66.67%	
CBR Class B Rate Riders	$ 0.0005	2,016	$ 1.01	$ 0.0005	2,016	$ 1.01	$ -	0.00%	
GA Rate Riders	$ -	2,016	$ -	$ -	2,016	$ -	$ -		
Low Voltage Service Charge	$ -	2,016	$ -		2,016	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ -	112	$ -	$ -	112	$ -	$ -		
Additional Fixed Rate Riders	$ -	112	$ -	$ -	112	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0001	2,016	$ (0.20)	$ -	2,016	$ -	$ 0.20	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,019.51**			**$ 1,047.91**	**$ 28.40**	**2.79%**	
RTSR - Network	$ 0.0105	2,085	$ 21.90	$ 0.0088	2,085	$ 18.35	$ (3.55)	-16.19%	*In the manager's summary, discuss the reason*
RTSR - Connection and/or Line and Transformation Connection	$ 0.0076	2,085	$ 15.85	$ 0.0064	2,085	$ 13.35	$ (2.50)	-15.79%	*In the manager's summary, discuss the reason*
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,057.25**			**$ 1,079.61**	**$ 22.36**	**2.11%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,085	$ 9.80	$ 0.0047	2,085	$ 9.80	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,085	$ 1.25	$ 0.0006	2,085	$ 1.25	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	112	$ 28.00	$ 0.25	112	$ 28.00	$ -	0.00%	
TOU - Off Peak	$ 0.0980	1,290	$ 126.44	$ 0.0980	1,290	$ 126.44	$ -	0.00%	
TOU - Mid Peak	$ 0.1570	363	$ 56.97	$ 0.1570	363	$ 56.97	$ -	0.00%	
TOU - On Peak	$ 0.2030	363	$ 73.66	$ 0.2030	363	$ 73.66	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 1,353.39**			**$ 1,375.74**	**$ 22.36**	**1.65%**	
HST	13%		$ 175.94	13%		$ 178.85	$ 2.91	1.65%	
Ontario Electricity Rebate	23.5%		$ (318.05)	23.5%		$ (323.30)	$ (5.25)		
Total Bill on TOU			**$ 1,211.28**			**$ 1,231.29**	**$ 20.01**	**1.65%**	

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	220 kWh
Demand	2 kW
Current Loss Factor	1.0344
Proposed/Approved Loss Factor	1.0344

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 2.97	1	$ 2.97	$ 3.05	1	$ 3.05	$ 0.08	2.69%	
Distribution Volumetric Rate	$ 69.2777	2	$ 138.56	$ 71.2521	2	$ 142.50	$ 3.95	2.85%	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ -	2	$ -	$ -	2	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 141.53**			**$ 145.55**	**$ 4.03**	**2.85%**	
Line Losses on Cost of Power	$ 0.1197	8	$ 0.91	$ 0.1197	8	$ 0.91	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ 0.0648	2	$ 0.13	$ 0.0216	2	$ 0.04	$ (0.09)	-66.67%	
CBR Class B Rate Riders	$ 0.0538	2	$ 0.11	$ 0.0583	2	$ 0.12	$ 0.01	8.36%	
GA Rate Riders	$ -	220	$ -	$ -	220	$ -	$ -		
Low Voltage Service Charge	$ -	2	$ -		2	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0291	2	$ (0.06)	$ -	2	$ -	$ 0.06	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 142.61**			**$ 146.62**	**$ 4.01**	**2.81%**	
RTSR - Network	$ 3.3478	2	$ 6.70	$ 2.8100	2	$ 5.62	$ (1.08)	-16.06%	*In the manager's summary, discuss the reaso*
RTSR - Connection and/or Line and Transformation Connection	$ 2.4443	2	$ 4.89	$ 2.0400	2	$ 4.08	$ (0.81)	-16.54%	*In the manager's summary, discuss the reaso*
Sub-Total C - Delivery (including Sub-Total B)			**$ 154.19**			**$ 156.32**	**$ 2.13**	**1.38%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	228	$ 1.07	$ 0.0047	228	$ 1.07	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	228	$ 0.14	$ 0.0006	228	$ 0.14	$ -	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	220	$ 26.33	$ 0.1197	220	$ 26.33	$ -	0.00%	
Total Bill on Average IESO Wholesale Market Price			**$ 181.98**			**$ 184.11**	**$ 2.13**	**1.17%**	
HST	13%		$ 23.66	13%		$ 23.93	$ 0.28	1.17%	
Ontario Electricity Rebate	23.5%		$ (42.77)	23.5%		$ (43.27)			
Total Bill on Average IESO Wholesale Market Price			**$ 205.64**			**$ 208.04**	**$ 2.40**	**1.17%**	

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**45,434**	**kWh**
Demand	**118**	**kW**
Current Loss Factor	**1.0344**	
Proposed/Approved Loss Factor	**1.0344**	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 2,109.38		$ -	$ 2,169.50		$ -	$ -		
Distribution Volumetric Rate	$ 7.5712	118	$ 893.40	$ 7.7870	118	$ 918.87	$ 25.46	2.85%	
Fixed Rate Riders	$ -		$ -	$ -		$ -	$ -		
Volumetric Rate Riders	$ -	118	$ -	$ -	118	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 893.40**			**$ 918.87**	**$ 25.46**	**2.85%**	
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -		
Total Deferral/Variance Account Rate Riders	$ 0.2443	118	$ 28.83	$ 0.0747	118	$ 8.81	$ (20.01)	-69.42%	
CBR Class B Rate Riders	$ 0.2041	118	$ 24.08	$ 0.2038	118	$ 24.05	$ (0.04)	-0.15%	
GA Rate Riders	$ -	45,434	$ -	$ -	45,434	$ -	$ -		
Low Voltage Service Charge	$ -	118	$ -		118	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ -		$ -	$ -		$ -	$ -		
Additional Fixed Rate Riders	$ -		$ -	$ -		$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0295	118	$ (3.48)	$ -	118	$ -	$ 3.48	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 942.83**			**$ 951.73**	**$ 8.90**	**0.94%**	
RTSR - Network	$ 3.3313	118	$ 393.09	$ 2.7947	118	$ 329.77	$ (63.32)	-16.11%	*In the manager's summary, discuss the reason*
RTSR - Connection and/or Line and Transformation Connection	$ 2.4242	118	$ 286.06	$ 2.0267	118	$ 239.15	$ (46.91)	-16.40%	*In the manager's summary, discuss the reason*
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,621.98**			**$ 1,520.65**	**$ (101.33)**	**-6.25%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	46,997	$ 220.89	$ 0.0047	46,997	$ 220.89	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	46,997	$ 28.20	$ 0.0006	46,997	$ 28.20	$ -	0.00%	
Standard Supply Service Charge	$ 0.25		$ -	$ 0.25		$ -	$ -		
TOU - Off Peak	$ 0.0980	30,078	$ 2,947.65	$ 0.0980	30,078	$ 2,947.65	$ -	0.00%	
TOU - Mid Peak	$ 0.1570	8,459	$ 1,328.13	$ 0.1570	8,459	$ 1,328.13	$ -	0.00%	
TOU - On Peak	$ 0.2030	8,459	$ 1,717.27	$ 0.2030	8,459	$ 1,717.27	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 7,864.11**			**$ 7,762.79**	**$ (101.33)**	**-1.29%**	
HST	13%		$ 1,022.33	13%		$ 1,009.16	$ (13.17)	-1.29%	
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -	$ -		
Total Bill on TOU			**$ 8,886.45**			**$ 8,771.95**	**$ (114.50)**	**-1.29%**	

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	310	kWh
Demand	-	kW
Current Loss Factor	1.0344	
Proposed/Approved Loss Factor	1.0344	

	Current OEB-Approved			Proposed			Impact		
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change	
Monthly Service Charge	$ 38.91	1	$ 38.91	$ 40.02	1	$ 40.02	$ 1.11	2.85%	
Distribution Volumetric Rate	$ -	310	$ -	$ -	310	$ -	$ -		
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Volumetric Rate Riders	$ -	310	$ -	$ -	310	$ -	$ -		
Sub-Total A (excluding pass through)			**$ 38.91**			**$ 40.02**	**$ 1.11**	**2.85%**	
Line Losses on Cost of Power	$ 0.1275	11	$ 1.36	$ 0.1275	11	$ 1.36	$ -	0.00%	
Total Deferral/Variance Account Rate Riders	$ 0.0004	310	$ 0.12	$ 0.0001	310	$ 0.03	$ (0.09)	-75.00%	
CBR Class B Rate Riders	$ 0.0005	310	$ 0.16	$ 0.0005	310	$ 0.16	$ -	0.00%	
GA Rate Riders	$ -	310	$ -	$ -	310	$ -	$ -		
Low Voltage Service Charge	$ -	310	$ -		310	$ -	$ -		
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -		
Additional Volumetric Rate Riders	-$ 0.0001	310	$ (0.03)	$ -	310	$ -	$ 0.03	-100.00%	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 40.94**			**$ 41.99**	**$ 1.05**	**2.56%**	
RTSR - Network	$ 0.0115	321	$ 3.69	$ 0.0096	321	$ 3.08	$ (0.61)	-16.52%	*In the manager's summary, discuss the reasor*
RTSR - Connection and/or Line and Transformation Connection	$ 0.0086	321	$ 2.76	$ 0.0072	321	$ 2.31	$ (0.45)	-16.28%	*In the manager's summary, discuss the reasor*
Sub-Total C - Delivery (including Sub-Total B)			**$ 47.38**			**$ 47.37**	**$ (0.01)**	**-0.02%**	
Wholesale Market Service Charge (WMSC)	$ 0.0047	321	$ 1.51	$ 0.0047	321	$ 1.51	$ -	0.00%	
Rural and Remote Rate Protection (RRRP)	$ 0.0006	321	$ 0.19	$ 0.0006	321	$ 0.19	$ -	0.00%	
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%	
TOU - Off Peak	$ 0.0980	198	$ 19.44	$ 0.0980	198	$ 19.44	$ -	0.00%	
TOU - Mid Peak	$ 0.1570	56	$ 8.76	$ 0.1570	56	$ 8.76	$ -	0.00%	
TOU - On Peak	$ 0.2030	56	$ 11.33	$ 0.2030	56	$ 11.33	$ -	0.00%	
Total Bill on TOU (before Taxes)			**$ 88.86**			**$ 88.85**	**$ (0.01)**	**-0.01%**	
HST	13%		$ 11.55	13%		$ 11.55	$ (0.00)	-0.01%	
Ontario Electricity Rebate	23.5%		$ (20.88)	23.5%		$ (20.88)	$ 0.00		
Total Bill on TOU			**$ 79.53**			**$ 79.52**	**$ (0.01)**	**-0.01%**	

Ontario Energy Board

Commodity Accounts Analysis Workform for 2027 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells
Drop down cells

Utility Name Tillsonburg Hydro Inc.

Note 1

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

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

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

Year Selected

2023

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

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	$ 268,912	$ 427,074	$ 54,335	$ 481,409	$ 212,497	$ 3,553,416	6.0%
2025	$ (326,861)	$ (358,299)	$ (48,135)	$ (406,434)	$ (79,573)	$ 2,368,091	-3.4%

Account 1588 Reconciliation Summary

2024	0.6%
2025	1.6%
Cumulative Balance	0.0%

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

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

Ontario Energy Board

Commodity Accounts Analysis Workform

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

Year		2024		
Total Metered excluding WMP	C = A+B	180,431,804	kWh	100%
RPP	A	87,800,624	kWh	48.7%
Non RPP	B = D+E	92,631,180	kWh	51.3%
Non-RPP Class A	D	44,436,928	kWh	24.6%
Non-RPP Class B*	E	48,194,252	kWh	26.7%

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

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

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

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

Note 4 **Analysis of Expected GA Amount**

Year 2024

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	4,412,789			4,412,789	0.05410	$ 238,732	0.04590	$ 202,547	$ (36,185)
February	4,141,766			4,141,766	0.08500	$ 352,050	0.06630	$ 274,599	$ (77,451)
March	4,225,653			4,225,653	0.08370	$ 353,687	0.08170	$ 345,236	$ (8,451)
April	4,460,419			4,460,419	0.08500	$ 379,136	0.07430	$ 331,409	$ (47,726)
May	4,277,224			4,277,224	0.04590	$ 196,325	0.07760	$ 331,913	$ 135,588
June	4,919,190			4,919,190	0.04590	$ 225,791	0.07840	$ 385,664	$ 159,874
July	4,712,287			4,712,287	0.04590	$ 216,294	0.06370	$ 300,173	$ 83,879
August	4,506,814			4,506,814	0.05550	$ 250,128	0.06320	$ 284,831	$ 34,702
September	4,233,377			4,233,377	0.06750	$ 285,753	0.07930	$ 335,707	$ 49,954
October	3,871,946			3,871,946	0.08170	$ 316,338	0.07480	$ 289,622	$ (26,716)
November	3,609,986			3,609,986	0.07680	$ 277,247	0.08900	$ 321,289	$ 44,042
December	2,434,097			2,434,097	0.07930	$ 193,024	0.06180	$ 150,427	$ (42,597)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**49,805,548**	**-**	**-**	**49,805,548**		**$ 3,284,504**		**$ 3,553,416**	**$ 268,912**

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid ($/kWh)**	Expected GA Volume Variance ($)
O	P	Q=O-P	R	P= Q*R
	49,805,548	- 49,805,548		$ -

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

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

Total Expected GA Variance	$ 268,912

Calculated Loss Factor	1.0334
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0335
Difference	**-0.0001**

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

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ 427,074		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	$ 130,104	2023 true-up recorded in 2024	No	Not recorded as PA in 2023
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ (2,097)	2024 true-up recorded in 2025	Yes	
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences	$ (104,711)	2024 Unbilled adjustment	Yes	
3a	Remove difference between prior year accrual/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
4a	Significant prior period billing adjustments recorded in current year				
4b	Significant current period billing adjustments recorded in other year(s)				
5	CT 2148 for prior period corrections				
6	GA Balances pertaining to Class A	$ (115,743)	add back 2023 Class A adjustment	No	
7	GA Balances pertaining to Class A	$ 146,782	Class A GA related to 2024 activity billed in 2025	No	
8					
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ 481,409	
Net Change in Expected GA Balance in the Year Per Analysis	$ 268,912	
Unresolved Difference	$ 212,497	
Unresolved Difference as % of Expected GA Payments to IESO	6.0%	Unresolved differences of greater than + or - 1% should be explained

Ontario Energy Board

Commodity Accounts Analysis Workform

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

Year		2025		
Total Metered excluding WMP	C = A+B	192,059,597	kWh	100%
RPP	A	93,402,440	kWh	48.6%
Non RPP	B = D+E	98,657,157	kWh	51.4%
Non-RPP Class A	D	47,246,574	kWh	24.6%
Non-RPP Class B*	E	51,410,583	kWh	26.8%

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

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate

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

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

Note 4 **Analysis of Expected GA Amount**

Year 2025

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	4,050,667			4,050,667	0.08390	$ 339,851	0.04110	$ 166,482	$ (173,369)
February	3,830,687			3,830,687	0.08900	$ 340,931	0.00300	$ 11,492	$ (329,439)
March	4,093,284			4,093,284	0.04110	$ 168,234	0.06950	$ 284,483	$ 116,249
April	3,887,331			3,887,331	0.00300	$ 11,662	0.06920	$ 269,003	$ 257,341
May	4,086,428			4,086,428	0.04010	$ 163,866	0.13490	$ 551,259	$ 387,393
June	4,555,107			4,555,107	0.08900	$ 405,405	0.05970	$ 271,940	$ (133,465)
July	5,309,059			5,309,059	0.11590	$ 615,320	0.01440	$ 76,450	$ (538,869)
August	5,066,569			5,066,569	0.00300	$ 15,200	0.03010	$ 152,504	$ 137,304
September	4,724,003			4,724,003	0.00300	$ 14,172	0.06190	$ 292,416	$ 278,244
October	4,569,348			4,569,348	0.07480	$ 341,787	0.04890	$ 223,441	$ (118,346)
November	4,489,988			4,489,988	0.03960	$ 177,804	0.01820	$ 81,718	$ (96,086)
December	4,516,635			4,516,635	0.02230	$ 100,721	-0.00290	$ (13,098)	$ (113,819)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**53,179,107**	**-**	**-**	**53,179,107**		**$ 2,694,952**		**$ 2,368,091**	**$ (326,861)**

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid ($/kWh)**	Expected GA Volume Variance ($)
O	P	Q=O-P	R	P= Q*R
	53,179,107	- 53,179,107		$ -

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

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

Total Expected GA Variance	**$ (326,861)**

Calculated Loss Factor	1.0344
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0344
Difference	**0.0000**

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

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (358,299)		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	$ 2,097		Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	$ (738)		Yes	
2a	Remove prior year end unbilled to actual revenue differences	$ 104,711		Yes	
2b	Add current year end unbilled to actual revenue differences				
3a	Significant prior period billing adjustments recorded in current year,				
3b	Significant current period billing adjustments recorded in other year(s),				
4	CT 148 prior period adjustments recorded in the current year,				
5a	IESO Settlement Adjustments - within 24 months of IESO invoice				
5b	IESO Settlement Adjustments - outside of 24 months of IESO invoice				
6	GA Balances pertaining to Class A	$ (146,782)	Add back 2024 Class A adjustment	No	
7	GA Balances pertaining to Class A	$ (7,424)	2025 Activity billed in 2026	No	
8					
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ (406,434)	
Net Change in Expected GA Balance in the Year Per Analysis	$ (326,861)	
Unresolved Difference	$ (79,573)	
Unresolved Difference as % of Expected GA Payments to IESO	-3.4%	Unresolved differences of greater than + or - 1% should be explained

Ontario Energy Board

Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Purchased	Account 1588 as % of Account 4705
	Transactions[1]	Principal Adjustments[2]	Reconciling Items[3]	Total Activity in Calendar Year		
2024	73,182	2,097		75,279	13,162,666	0.6%
2025	270,346	- 1,359	-	268,987	16,344,542	1.6%
Cumulative	**343,528**	**738**	**-**	**344,266**	**-**	**0.0%**

Note when the % in column G is greater than +/- 1% for the

Notes

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

2) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

3) Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments, however, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588. If applicable, reconciling items and principal adjustments should be identified in Note 7a and 7b below.

Note 7a **Principal Adjustments Breakdown**

	Item	Amount	Explanation
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year	$ (2,097)	
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year	$ 738	
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year		
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year		
3a	Remove prior year end unbilled to actual revenue differences		
3b	Add current year end unbilled to actual revenue differences		
4a	Significant prior period billing adjustments recorded in current year		
4b	Significant current period billing adjustments recorded in other year(s)		
5	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
6			
7			
8			
	Total Principal Adjustments	**$ (1,359)**	

Note 7b **Reconciling Items**

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

year, please provide the reason(s) in the Notes section. Please also fill out Note 7a and Note 7b below.

Ontario Energy Board

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

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

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

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

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

Notes

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

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

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

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

2027 IRM Checklist

Tillsonburg Hydro Inc.

EB-2026-0072

Date:

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Application Page 6
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Application Page 7
3	Completed Rate Generator Model and supplementary work forms in Excel format	yes
3	Current tariff sheet, PDF	Appendix A
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	yes
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Application Page 7
3	Static uniform resource locator (URL) to the distributor's website	Application Page 7
3	Text searchable PDF format for all documents	yes
3	2026 IRM Checklist	Appendix F
3 - 4	Certifications required by a senior officer to support the application as indicated in Chapter 1 of the Filing Requirements	Appendix G
4	Disclosures if generative artificial intelligence used	NA
3.1.3 Standardized OEB Models Provided		
5	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Application Page 8
5	File the Commodity Accounts Analysis Workform	Appendix D & Excel
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	NA
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	NA
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	NA
3.2.3 Rate Design for Residential Electricity Customers	**Applicable only to distributors that have not completed the residential rate design transition**	
8	Mitigation plan if total bill increases for any customer class exceed 10%	NA
3.2.4 Electricity Distribution Retail Transmission Service Rates	**No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB**	
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	NA
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	NA
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	NA
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	NA
9	Provide proposed Low Voltage rates by customer class to reflect these costs	NA
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	NA

2027 IRM Checklist

Tillsonburg Hydro Inc.

EB-2026-0072

Date:

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Yes
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Application Page 10-14
10 - 11	Explanation of any variance between amounts proposed for disposition and amounts reported in RRR, by account	Application Page 10-14
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Application Page 10-14
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Application Page 10-14
3.2.6.1 Commodity Accounts 1588 and 1589		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis	Application Page 10-14
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Application Page 10-14
12	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	Application Page 10-14
12	Supporting explanation and evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	Application Page 10-14
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	Application Page 10-14
3.2.6.2 Capacity Based Recovery (CBR)		
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Application Page 10-14
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Application Page 14
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Application Page 14

2027 IRM Checklist

Tillsonburg Hydro Inc.

EB-2026-0072

Date:

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	NA
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts		
16	If a distributor is requesting rate rider(s) for current rate year to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the most recent OEB decision where the LRAM-eligible amount was approved or confirmed, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model.	NA
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
16	Statement whether it is requesting an LRAMVA for distribution-rate funded NWS activities, excluding Stream 2 local electricity demand-side management (eDSM) programs	NA
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)		
16 - 17	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Application Page 15
16 - 17	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	Application Page 15
3.2.9 Z-Factor Claims		
17	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	NA
17	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	NA
3.2.9.1 Z-Factor Filing Guidelines		
17	Evidence that costs incurred meet criteria of causation, materiality and prudence	NA
17 - 18	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	NA
3.2.9.2 Recovery of Z-Factor Costs		
18	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	NA
18	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	NA
18	Residential rate rider to be proposed on fixed basis	NA
18	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	NA

2027 IRM Checklist

Tillsonburg Hydro Inc.

EB-2026-0072

Date:

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.10 Off-Ramps		
18 - 19	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	NA
18 - 19	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	NA
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests		
19	If a Stream 2 local eDSM program funding request is submitted as part of the IRM application, distributors should input the resulting rate riders in Tab 19 - Additional Rates of the rate generator model	NA
19	Impact of the eDSM rate rider should be included in the overall analysis of bill impacts and rate mitigation	NA
3.2.12 Capacity Allocation Model		
19 - 20	Provide information to demonstrate how the Capacity Allocation Model has been established. Includes, but not limited to, - Information related to agreed and paid commited capacity - Constructed capacity - Projections for future customer connections - Description of system expansion - Basis and rationale for establishing the CAM	NA
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	NA
21 - 22	Evidence of passing "Means Test"	NA
21 - 22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	NA
21 - 22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	NA
3.3.2 Incremental Capital Module		
22 - 24	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	NA
22 - 24	Evidence of passing "Means Test"	NA
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	NA
24	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	NA
24	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	NA
24	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	NA

2027 IRM Checklist

Tillsonburg Hydro Inc.

EB-2026-0072

Date:

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
24	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	NA
24	Details by project for the proposed capital spending plan for the expected in-service year	NA
24	Description of the proposed capital projects and expected in-service dates	NA
24	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	NA
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	NA
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	NA
25	For each project with an expected capital cost of $2 million or more, excluding general plant investments: documentation of the consideration of NWS to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's NWS Guidelines	NA
3.3.2.3 Assessment of Materiality		
25 - 26	Calulate the maximum allowable capital amount	NA
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
27 - 28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	NA
27 - 28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	NA
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	NA
28	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance	NA
28	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	NA
28	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	NA

TILLSONBURG HYDRO INC.

10 Lisgar Avenue, Tillsonburg, ON N4G 5A5
Tel: 519-688-3009
www.tillsonburghydro.ca

October 7th 2026

As General Manager of Tillsonburg Hydro Incorporated I certify that, to the best of my knowledge, the evidence filed in Tillsonburg Hydro's 2027 Incentive Rate-Setting Application is accurate, complete, and consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised on July 14th, 2026.

I also confirm that internal controls and processes are in place for the preparation, review, verification, and oversight of any account balances that are being requested for disposal.

Lastly I certify that the application does not contain any personal information in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

Respectfully submitted,



Graig Pettit
General Manager
Tillsonburg Hydro Inc.
Hydro-Manager@tillsonburg.ca