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October 8, 2026

Mr. Ritchie Murray
Acting Registrar
Ontario Energy Board
27-2300 Yonge Street
Toronto, ON M4P 1E4

Dear Mr. Murray:

RE: EPCOR Electricity Distribution Ontario Inc. ("EEDO") - License ED-2002-0518
EB-2026-0036: 2027 IRM Application
Responses to OEB Staff Questions

Please find enclosed EEDO's responses to OEB Staff Questions received, along with revised bill impacts and a revised 2027 proposed tariff schedule.

Updated excel rate generator and commodity analysis workform models have also been included with this submission.

Please contact me if you have any questions on this matter.

Yours truly,

Digitally signed by Hesselink, Tim
Date: 2026.10.08 08:09:25 -04'00'

Tim Hesselink, CPA
Associate Director, Regulatory Affairs
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EPCOR Electricity Distribution Ontario Inc.
Responses to OEB Staff Questions
EB-2026-0036

Staff Question - 1

Reference: *2027 IRM Rate Generator Model Excel, "Continuity Schedule" tab 3*

Preamble:
On September 14, 2026, the OEB published Q4 2026 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

a) Please update Tab 3 (Continuity Schedule) as necessary to reflect the Q4 2026 OEB-prescribed interest rate of 2.87%.

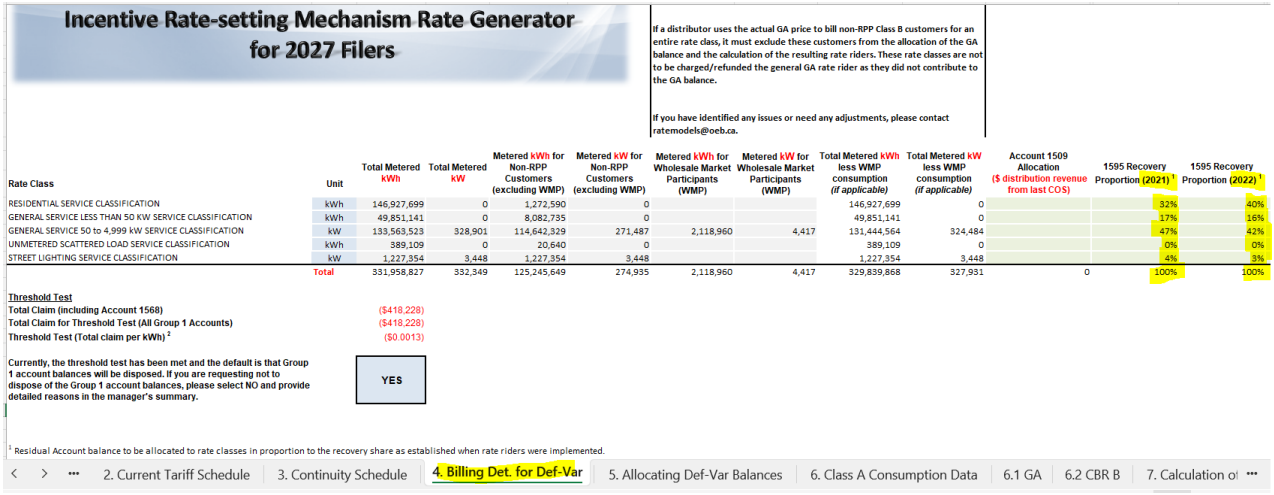
EEDO Response:

Updated. This has changed the *Total Claim* from ($418,228) in the original application to ($418,551) in the updated rate model.

Staff Question - 2

Reference 1: *2027 IRM Rate Generator Model Excel, "Billing Det. For Def-Var" tab 4*
Reference 2: *2021 IRM Rate Generator Model Excel, "Billing Det. For Def-Var" tab 4, Column C*
Reference 3: *2022 IRM Rate Generator Model Excel, "Billing Det. For Def-Var" tab 4, Column C*

Preamble:
In Reference 1 above, EPCOR Electricity Distribution provides the Proportion of 1595 Recovery for vintage years 2021 and 2022. OEB staff has reviewed the proportions from vintage years 2021 and 2022 and notes that different percentages are reflected, as outlined in the images below.



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation ($ distribution revenue from last COS)	1595 Recovery Proportion (2021) [1]	1595 Recovery Proportion (2022) [1]
RESIDENTIAL SERVICE CLASSIFICATION	kWh	146,927,699	0	1,272,590	0			146,927,699	0		32%	40%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141	0	8,082,735	0			49,851,141	0		17%	16%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,563,523	328,901	114,642,329	271,487	2,118,960	4,417	131,444,564	324,484		47%	42%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109	0	20,640	0			389,109	0		0%	0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	1,227,354	3,448			1,227,354	3,448		4%	3%
	Total	331,958,827	332,349	125,245,649	274,935	2,118,960	4,417	329,839,868	327,931	0	100%	100%

Threshold Test
Total Claim (including Account 1568) ($418,228)
Total Claim for Threshold Test (All Group 1 Accounts) ($418,228)
Threshold Test (Total claim per kWh) [2] ($0.0013)

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. Current Tariff Schedule | 3. Continuity Schedule | 4. Billing Det. for Def-Var | 5. Allocating Def-Var Balances | 6. Class A Consumption Data | 6.1 GA | 6.2 CBR B | 7. Calculation of

	2021 RGM - tab 4 , column C	
	Total Metered KWh	
RESIDENTIAL SERVICE CLASSIFICATION	125,942,764	41.52%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	46,523,087	15.34%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	129,239,782	42.61%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	393,942	0.13%
STREET LIGHTING SERVICE CLASSIFICATION	1,202,769	0.40%
	303,302,344	**100%**

	2022 RGM - tab 4 , column C	
	Total Metered KWh	
RESIDENTIAL SERVICE CLASSIFICATION	134,777,552	45.33%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	42,533,574	14.31%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	118,373,282	39.82%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	396,233	0.13%
STREET LIGHTING SERVICE CLASSIFICATION	1,224,245	0.41%
	297,304,886	**100%**

Question(s):

a) Please provide and confirm the basis of the allocation in the 1595 Recovery Proportion for 2021 and 2022 in Tab 4 of the 2027 IRM Rate Generator Model.

EEDO Response: As noted in the application[1], The balances in 1595-2021 and 1595-2022 have been allocated based on the values in EB-2020-0018 & EB-2021-0020 IRM Rate Generator Models, Tab 5, allocating Def-Var-Balances based on the totals from accounts 1550-1589, which results in the following allocations:

EEDO has selected the dollar value for all dispositions in the 2021 and 2022 (including GA and LRAMVA) as the basis for allocation as it better represents the total cost allocation at the time. Note that this is a similar approach to what was previously used in EEDO's IRM filing for 2025 rates[2].

The tables below expand the values included on table 6.5 of the application.

EB-2020-0018	1550	1551	1580	1584	1586	1588	1568	1589	1580	Total
Residential	$298,227	($5,765)	($32,076)	($758)	$21,485	$42,272	$11,273	$7,686	($13,802)	**$328,543**
GS<50kW	$110,165	($639)	($11,849)	($280)	$7,937	$15,615	$41,552	$17,609	($5,098)	**$175,012**
GS>50kw	$306,034	$0	($32,269)	($778)	$22,047	$42,526	$14,922	$141,826	($7,829)	**$486,480**
USL	$933	$0	($100)	($2)	$67	$132	($59)	$22	($43)	**$950**
Streetlights	$2,848	$0	($306)	($7)	$205	$404	$39,455	$2,627	($132)	**$45,093**
Total	**$718,207**	**($6,404)**	**($76,601)**	**($1,825)**	**$51,741**	**$100,950**	**$107,143**	**$169,770**	**($26,904)**	**$1,036,078**

EB-2021-0020	1550	1551	1580	1584	1586	1588	1568	1589	1580	Total
Residential	$498,043	($6,113)	($77,529)	$76,220	$77,641	$77,296	$0	$4,125	($5,343)	**$644,341**
GS<50kW	$157,174	($673)	($24,467)	$24,054	$24,502	$24,393	$41,675	$10,219	($1,686)	**$255,192**
GS>50kw	$437,424	$0	($66,632)	$66,943	$68,191	$66,432	$16,193	$90,870	($2,674)	**$676,748**
USL	$1,464	$0	($228)	$224	$228	$227	($59)	$8	($16)	**$1,849**
Streetlights	$4,524	$0	($704)	$692	$705	$702	$39,446	$1,880	($49)	**$47,196**
Total	**$1,098,630**	**($6,786)**	**($169,560)**	**$168,134**	**$171,267**	**$169,051**	**$97,255**	**$107,102**	**($9,768)**	**$1,625,326**

[1] EB-2026-0036 Application, August 14, 2026, Page 23.
[2] EB-2024-0020, Application, August 15, 2024, Page 17.

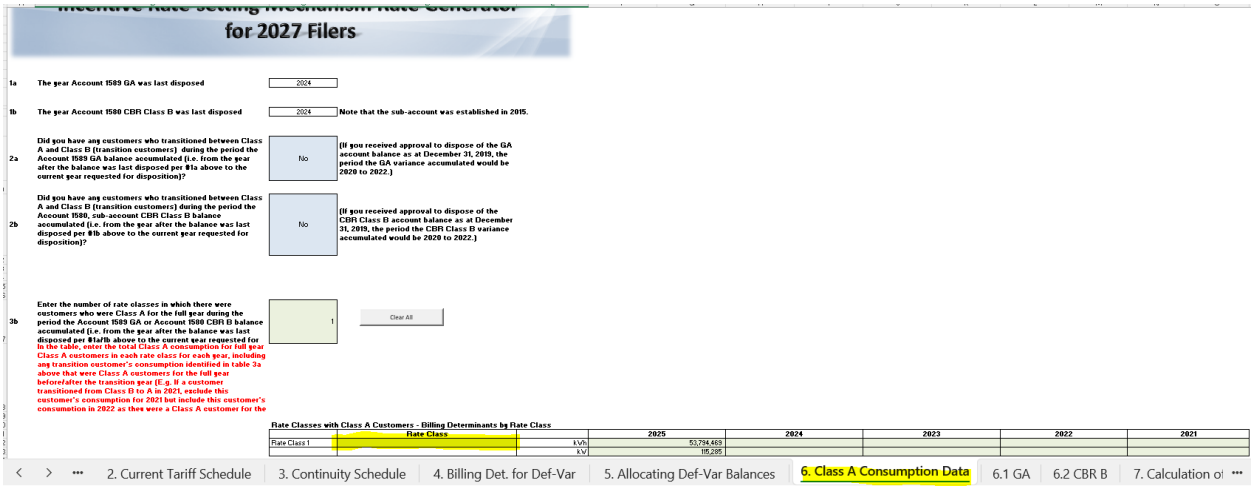
b) Please verify and update the 1595 Recovery Proportion for 2021 and 2022 in the 2027 IRM Rate Generator Model, as necessary.

EEDO Response: At this time, EEDO submits that the allocation used in the application is appropriate as it is a comprehensive allocation of the amounts transferred to account 1595. Should it be determined that it is not the case, EEDO proposes to update at the draft rate order stage of the proceeding.

Staff Question - 3

Reference: *2027 IRM Rate Generator Model Excel, "Class A Consumption Data" tab 6*

Preamble:
OEB staff has noted that the Rate Class information for Rate Classes with Class A customers is not reflected in the reference noted above.



Question(s):

a) Please update Tab 6 (Class A Consumption Data) to ensure that the information for Rate Classes with Class A customers is accurately reflected.

EEDO Response: Updated. Note that has slightly changed the rate riders in the rate model.

Staff Question - 4

Reference 1: *OEB Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 (Accounting Guidance), April 28, 2025*
Reference 2: *Updated Illustrative Commodity Model, April 28, 2025*

Preamble:
The OEB issued final updates to the Accounting Guidance and the updated Ilustrative Commodity Model related to the implementation of the Independent Electricity System Operator (IESO)'s Market Renewal Program (MRP), effective May 1, 2025. Page 11 of Reference 1 states that:

> In Tab "Variances in ac 1588" of the updated Illustrative Commodity Model, two new tables are added to quantify the energy variances that are included in Account 1588 for records-keeping purposes. While the quantification tables are not required to be filed with the OEB at this time, these tables assist the distributors in explaining the 1% threshold test in Account 1588.

Reference 2 introduced two new reconciliation tables under the "Variances in ac 1588" tab to quantify energy cost variances arising from the implementation of MRP. In Page 11 of Reference 1, the OEB stated that these tables are intended for record-keeping purposes and are not required to be filed with the OEB. However, these two reconciliation tables may assist the distributors in explaining the 1% threshold test in Account 1588 where applicable.

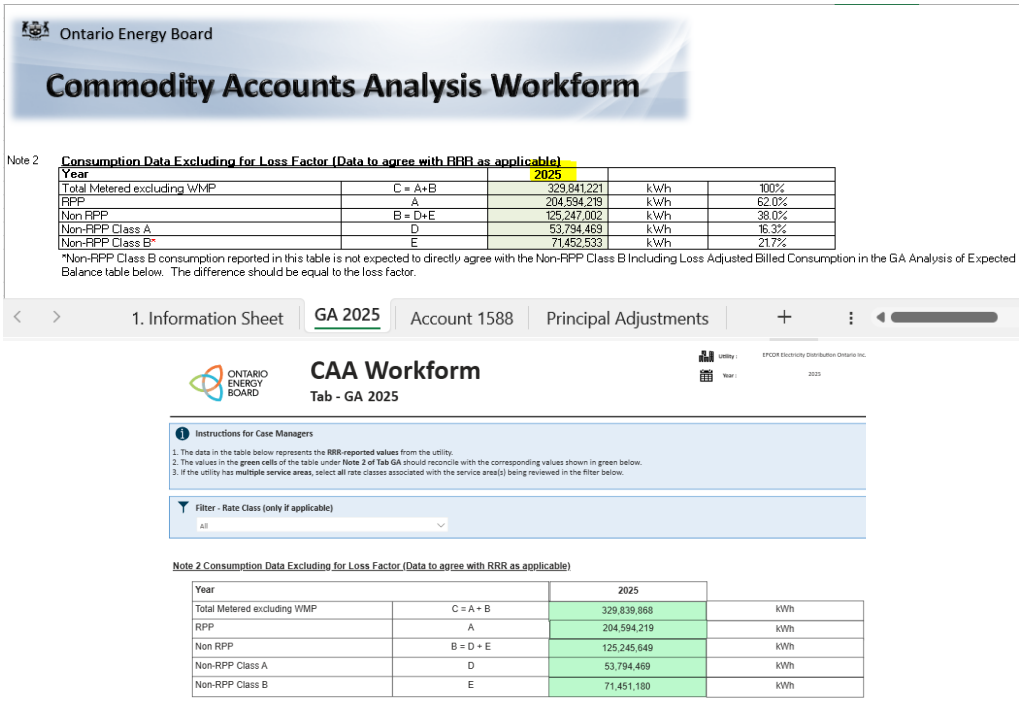
Question(s):

a) Has EPCOR Electricity Distribution utilized Table 42 and/or 43 of Ref. 2 to track or quantify the MRP-related energy variances recorded in Account 1588?
   i. If so, please explain whether the variances recorded in Table 42 and Table 43 were material in 2025, respectively. Please provide the corresponding quantum of the variances if the variance(s) are material.
   ii. If not, please explain why not.

EEDO Response: EEDO does not current utilize these specific tables. EEDO utilizes its Operational Data Store along with its internal settlement workbooks to track settlement and cost variances. In response to the question, EEDO completed a sample data using the Illustrative Commodity model and the variances were not material.

Staff Question - 5

Reference 1: *2027 IRM Commodity Analysis Workform, Excel, Tab "GA 2025", Note 2*
Reference 2: *RRR Tab – GA 2025*



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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	329,841,221	kWh	100%
RPP	A	204,594,219	kWh	62.0%
Non RPP	B = D+E	125,247,002	kWh	38.0%
Non-RPP Class A	D	53,794,469	kWh	16.3%
Non-RPP Class B*	E	71,452,533	kWh	21.7%

*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.

1. Information Sheet | GA 2025 | Account 1588 | Principal Adjustments

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CAA Workform

Tab - GA 2025

Instructions for Case Managers

1. The data in the table below represents the **RRR-reported values** from the utility.
2. The values in the **green cells** of the table under **Note 2 of Tab GA** should reconcile with the corresponding values shown in green below.
3. If the utility has **multiple service areas**, select **all** rate classes associated with the service area(s) being reviewed in the filter below.

Filter - Rate Class (only if applicable)

All

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

Year		2025	
Total Metered excluding WMP	C = A + B	329,839,868	kWh
RPP	A	204,594,219	kWh
Non RPP	B = D + E	125,245,649	kWh
Non-RPP Class A	D	53,794,469	kWh
Non-RPP Class B	E	71,451,180	kWh

Preamble:
OEB staff notes a discrepancy between the GA 2025 amounts reported in Note 2 of the Commodity Accounts Analysis Workform and those reported in EPCOR Electricity Distribution's RRR.

Question(s):

a) Please review Note 2 in the GA 2025 tab of the Commodity Accounts Analysis Workform and explain the discrepancy identified. As appropriate, please update the values reported in the GA 2025 tab to ensure they are accurate and consistent with the RRR reporting.

EEDO Response: The values have been updated on the revised Commodity Analysis workform included with this submission. (Table: *Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)*)

Staff Question - 6

Reference 1: *2027 IRM Commodity Analysis Workform, Excel, Tab "GA 2025", Note 3*
Reference 2: *2026 IRM Commodity Analysis Workform, Excel, Tab "GA 2024", Note 3*

Preamble:
OEB staff noted that EPCOR Electricity Distribution selected "Yes" in Cell G27 in the 2027 IRM application, but EPCOR Electricity Distribution selected "No" in the same cell in the 2026 IRM application.

Question(s):

a) Please explain why EPCOR Electricity Distribution changed its response from "No" to "Yes", from its 2026 IRM application to 2027 IRM application, regarding whether the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month.

EEDO Response: In preparation of the prior year IRM (EB-2025-0042), it was determined the EEDO was using the second estimate for the purposes of calculating unbilled global adjustment revenue, rather than the first, leading to the change from 'Yes' to 'No'.

EEDO has updated its month-end practice to align unbilled revenue with actual revenue, using the first estimate for both[2], leading to a submission of 'Yes' in this current filing.

[2] EB-2025-0042, Responses to OEB Staff Questions, October 17, 2025, Staff 3a), Page 2.

b) Please confirm the dollar value impact of this change on the expected unbilled revenue.

EEDO Response:

As noted in the response included in Staff 3b) on the EB-2025-0042 IRM[3].

The dollar impact would be an increase in unbilled global adjustment revenue of $139,665 at the end of 2024. This would reduce the reconciling item in line 2b on the GA workform from ($243,072) to ($103,407).

EEDO notes that this change would not impact its total claim disposition request for global adjustment as the true-up is included on the principle adjustments, and the claim is ultimately reflecting actual costs incurred.

[3] EB-2025-0042, Responses to OEB Staff Questions, October 17, 2025, Staff 3b), Page 2.

Staff Question - 7

Question(s):

a) In the instance the OEB releases any updated rates/charges (e.g., 2027 Uniform Transmission Rates) before EPCOR Electricity Distribution provides its responses to OEB staff's questions, please update the Rate Generator Model, as applicable, and identify the rates/charges that were updated.

EEDO Response: No updates have identified.

APPENDIX A – Bill Impacts (Revised)

Updated Bill Impacts

The updates noted in questions Staff-1 and Staff-3 have led to a slight change in bill impacts:

Application:

RATE CLASS	Usage Base	Average Bill 2026	Average Bill 2027	Total Bill Impact	
		$	$	$	%
Residential (RPP)	750 kWh	$142.94	$142.05	($0.88)	(0.6%)
GS<50kW	2000 kWh	$354.41	$350.87	($3.54)	(1.0%)
GS>50kw	250 kW	$17,633.45	$16,402.37	($1,231.08)	(7.0%)
USL	150 kWh	$31.86	$29.85	($2.01)	(6.3%)
Streetlights	100 kW	$6,673.22	$6,373.35	($299.87)	(4.5%)

Revised:

RATE CLASS	Usage Base	Average Bill 2026	Average Bill 2027	Total Bill Impact	
		$	$	$	%
Residential (RPP)	750 kWh	$142.94	$142.12	($0.82)	-0.6%
GS<50kW	2000 kWh	$354.41	$351.05	($3.36)	-0.9%
GS>50kw	250 kW	$17,633.45	$16,126.79	($1,506.66)	-8.5%
USL	150 kWh	$31.86	$29.38	($2.48)	-7.8%
Streetlights	100 kW	$6,673.22	$6,328.67	($344.55)	-5.2%

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	1.0602	1.0602	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0602	1.0602	2,000			
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0602	1.0602	86,000	250		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0602	1.0602	150			1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0602	1.0602	15,000	100		1,000
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0602	1.0602	750			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0602	1.0602	256			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0602	1.0602	2,000			
Add additional scenarios if required			1.0602	1.0602				
Add additional scenarios if required			1.0602	1.0602				
Add additional scenarios if required			1.0602	1.0602				
Add additional scenarios if required			1.0602	1.0602				
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Add additional scenarios if required			1.0602	1.0602				
Add additional scenarios if required			1.0602	1.0602				
Add additional scenarios if required			1.0602	1.0602				

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	$ 0.94	2.9%	$ (1.31)	-2.9%	$ (0.91)	-1.5%	$ (0.82)	-0.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 1.80	2.8%	$ (4.60)	-4.9%	$ (3.75)	-2.9%	$ (3.36)	-0.9%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 38.12	2.8%	$ (1,377.68)	-54.3%	$ (1,333.33)	-31.7%	$ (1,506.66)	-8.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 0.11	2.9%	$ (2.26)	-33.4%	$ (2.20)	-23.4%	$ (2.48)	-7.8%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 83.89	3.0%	$ (318.45)	-10.1%	$ (304.91)	-8.3%	$ (344.55)	-5.2%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 0.94	2.9%	$ (10.84)	-22.2%	$ (10.44)	-16.4%	$ (11.79)	-6.6%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 0.94	2.9%	$ 0.17	0.5%	$ 0.31	0.7%	$ 0.28	0.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 1.80	2.8%	$ (30.00)	-28.5%	$ (29.15)	-20.8%	$ (32.94)	-7.5%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0602	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 32.93	1	$ 32.93	$ 33.87	1	$ 33.87	$ 0.94	2.85%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 32.93**			**$ 33.87**	**$ 0.94**	**2.85%**
Line Losses on Cost of Power	$ 0.1275	45	$ 5.76	$ 0.1275	45	$ 5.76	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0030	750	$ 2.25	-$ 0.0003	750	$ (0.23)	$ (2.48)	-110.00%
CBR Class B Rate Riders	$ 0.0004	750	$ 0.30	$ 0.0007	750	$ 0.53	$ 0.23	75.00%
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0041	750	$ 3.08	$ 0.0041	750	$ 3.08	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 44.73**			**$ 43.42**	**$ (1.31)**	**-2.93%**
RTSR - Network	$ 0.0112	795	$ 8.91	$ 0.0115	795	$ 9.14	$ 0.24	2.68%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0075	795	$ 5.96	$ 0.0077	795	$ 6.12	$ 0.16	2.67%
Sub-Total C - Delivery (including Sub-Total B)			**$ 59.60**			**$ 58.69**	**$ (0.91)**	**-1.53%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	795	$ 3.74	$ 0.0047	795	$ 3.74	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	795	$ 0.48	$ 0.0006	795	$ 0.48	$ -	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)			**$ 159.71**			**$ 158.79**	**$ (0.91)**	**-0.57%**
HST	13%		$ 20.76	13%		$ 20.64	$ (0.12)	-0.57%
Ontario Electricity Rebate	23.5%		$ (37.53)	23.5%		$ (37.32)	$ 0.21	
Total Bill on TOU			**$ 142.94**			**$ 142.12**	**$ (0.82)**	**-0.57%**

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**2,000**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0602**	
Proposed/Approved Loss Factor	**1.0602**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 27.90	1	$ 27.90	$ 28.70	1	$ 28.70	$ 0.80	2.87%
Distribution Volumetric Rate	$ 0.0185	2000	$ 37.00	$ 0.0190	2000	$ 38.00	$ 1.00	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 64.90**			**$ 66.70**	**$ 1.80**	**2.77%**
Line Losses on Cost of Power	$ 0.1275	120	$ 15.35	$ 0.1275	120	$ 15.35	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0031	2,000	$ 6.20	-$ 0.0004	2,000	$ (0.80)	$ (7.00)	-112.90%
CBR Class B Rate Riders	$ 0.0004	2,000	$ 0.80	$ 0.0007	2,000	$ 1.40	$ 0.60	75.00%
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0034	2,000	$ 6.80	$ 0.0034	2,000	$ 6.80	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 94.47**			**$ 89.87**	**$ (4.60)**	**-4.87%**
RTSR - Network	$ 0.0102	2,120	$ 21.63	$ 0.0104	2,120	$ 22.05	$ 0.42	1.96%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0063	2,120	$ 13.36	$ 0.0065	2,120	$ 13.78	$ 0.42	3.17%
Sub-Total C - Delivery (including Sub-Total B)			**$ 129.46**			**$ 125.71**	**$ (3.75)**	**-2.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,120	$ 9.97	$ 0.0047	2,120	$ 9.97	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,120	$ 1.27	$ 0.0006	2,120	$ 1.27	$ -	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)			**$ 395.99**			**$ 392.24**	**$ (3.75)**	**-0.95%**
HST	13%		$ 51.48	13%		$ 50.99	$ (0.49)	-0.95%
Ontario Electricity Rebate	23.5%		$ (93.06)	23.5%		$ (92.18)	$ 0.88	
Total Bill on TOU			**$ 354.41**			**$ 351.05**	**$ (3.36)**	**-0.95%**

Customer Class:	**GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**86,000** kWh
Demand	**250** kW
Current Loss Factor	**1.0602**
Proposed/Approved Loss Factor	**1.0602**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 123.55	1	$ 123.55	$ 127.07	1	$ 127.07	$ 3.52	2.85%
Distribution Volumetric Rate	$ 4.8578	250	$ 1,214.45	$ 4.9962	250	$ 1,249.05	$ 34.60	2.85%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	250	$ -	$ -	250	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 1,338.00**			**$ 1,376.12**	**$ 38.12**	**2.85%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 1.2415	250	$ 310.38	-$ 0.1542	250	$ (38.55)	$ (348.93)	-112.42%
CBR Class B Rate Riders	$ 0.1547	250	$ 38.68	$ 0.2560	250	$ 64.00	$ 25.33	65.48%
GA Rate Riders	$ 0.0059	86,000	$ 507.40	-$ 0.0068	86,000	$ (584.80)	$ (1,092.20)	-215.25%
Low Voltage Service Charge	$ 1.3717	250	$ 342.93	$ 1.3717	250	$ 342.93	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	250	$ -	$ -	250	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 2,537.38**			**$ 1,159.70**	**$ (1,377.68)**	**-54.30%**
RTSR - Network	$ 4.0090	250	$ 1,002.25	$ 4.0985	250	$ 1,024.63	$ 22.37	2.23%
RTSR - Connection and/or Line and Transformation Connection	$ 2.6712	250	$ 667.80	$ 2.7591	250	$ 689.78	$ 21.98	3.29%
Sub-Total C - Delivery (including Sub-Total B)			**$ 4,207.43**			**$ 2,874.10**	**$ (1,333.33)**	**-31.69%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	91,177	$ 428.53	$ 0.0047	91,177	$ 428.53	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	91,177	$ 54.71	$ 0.0006	91,177	$ 54.71	$ -	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	91,177	$ 10,913.91	$ 0.1197	91,177	$ 10,913.91	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 15,604.83**			**$ 14,271.50**	**$ (1,333.33)**	**-8.54%**
HST	13%		$ 2,028.63	13%		$ 1,855.29	$ (173.33)	-8.54%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 17,633.45**			**$ 16,126.79**	**$ (1,506.66)**	**-8.54%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**150** kWh
Demand	**-** kW
Current Loss Factor	**1.0602**
Proposed/Approved Loss Factor	**1.0602**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 0.83	1	$ 0.83	$ 0.85	1	$ 0.85	$ 0.02	2.41%
Distribution Volumetric Rate	$ 0.0196	150	$ 2.94	$ 0.0202	150	$ 3.03	$ 0.09	3.06%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	150	$ -	$ -	150	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 3.77**			**$ 3.88**	**$ 0.11**	**2.92%**
Line Losses on Cost of Power	$ 0.1197	9	$ 1.08	$ 0.1197	9	$ 1.08	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0031	150	$ 0.47	-$ 0.0003	150	$ (0.05)	$ (0.51)	-109.68%
CBR Class B Rate Riders	$ 0.0004	150	$ 0.06	$ 0.0007	150	$ 0.11	$ 0.05	75.00%
GA Rate Riders	$ 0.0059	150	$ 0.89	-$ 0.0068	150	$ (1.02)	$ (1.91)	-215.25%
Low Voltage Service Charge	$ 0.0034	150	$ 0.51	$ 0.0034	150	$ 0.51	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	150	$ -	$ -	150	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 6.77**			**$ 4.51**	**$ (2.26)**	**-33.38%**
RTSR - Network	$ 0.0102	159	$ 1.62	$ 0.0104	159	$ 1.65	$ 0.03	1.96%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0063	159	$ 1.00	$ 0.0065	159	$ 1.03	$ 0.03	3.17%
Sub-Total C - Delivery (including Sub-Total B)			**$ 9.39**			**$ 7.20**	**$ (2.20)**	**-23.38%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	159	$ 0.75	$ 0.0047	159	$ 0.75	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	159	$ 0.10	$ 0.0006	159	$ 0.10	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	150	$ 17.96	$ 0.1197	150	$ 17.96	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 28.19**			**$ 26.00**	**$ (2.20)**	**-7.79%**
HST	13%		$ 3.67	13%		$ 3.38	$ (0.29)	-7.79%
Ontario Electricity Rebate	23.5%		$ (6.63)	23.5%		$ (6.11)		
Total Bill on Non-RPP Avg. Price			**$ 31.86**			**$ 29.38**	**$ (2.48)**	**-7.79%**

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**15,000** kWh
Demand	**100** kW
Current Loss Factor	**1.0602**
Proposed/Approved Loss Factor	**1.0602**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 2.00	1000	$ 2,000.00	$ 2.06	1000	$ 2,060.00	$ 60.00	3.00%
Distribution Volumetric Rate	$ 8.3816	100	$ 838.16	$ 8.6205	100	$ 862.05	$ 23.89	2.85%
Fixed Rate Riders	$ -	1000	$ -	$ -	1000	$ -	$ -	
Volumetric Rate Riders	$ -	100	$ -	$ -	100	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 2,838.16**			**$ 2,922.05**	**$ 83.89**	**2.96%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 1.1097	100	$ 110.97	-$ 1.1030	100	$ (110.30)	$ (221.27)	-199.40%
CBR Class B Rate Riders	$ 0.1514	100	$ 15.14	$ 0.2457	100	$ 24.57	$ 9.43	62.29%
GA Rate Riders	$ 0.0059	15,000	$ 88.50	-$ 0.0068	15,000	$ (102.00)	$ (190.50)	-215.25%
Low Voltage Service Charge	$ 1.0604	100	$ 106.04	$ 1.0604	100	$ 106.04	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1000	$ -	$ -	1000	$ -	$ -	
Additional Fixed Rate Riders	$ -	1000	$ -	$ -	1000	$ -	$ -	
Additional Volumetric Rate Riders	$ -	100	$ -	$ -	100	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 3,158.81**			**$ 2,840.36**	**$ (318.45)**	**-10.08%**
RTSR - Network	$ 3.0233	100	$ 302.33	$ 3.0908	100	$ 309.08	$ 6.75	2.23%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0649	100	$ 206.49	$ 2.1328	100	$ 213.28	$ 6.79	3.29%
Sub-Total C - Delivery (including Sub-Total B)			**$ 3,667.63**			**$ 3,362.72**	**$ (304.91)**	**-8.31%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	15,903	$ 74.74	$ 0.0047	15,903	$ 74.74	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	15,903	$ 9.54	$ 0.0006	15,903	$ 9.54	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1000	$ 250.00	$ 0.25	1000	$ 250.00	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	15,903	$ 1,903.59	$ 0.1197	15,903	$ 1,903.59	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 5,905.51**			**$ 5,600.60**	**$ (304.91)**	**-5.16%**
HST	13%		$ 767.72	13%		$ 728.08	$ (39.64)	-5.16%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 6,673.22**			**$ 6,328.67**	**$ (344.55)**	**-5.16%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**750** kWh
Demand	**-** kW
Current Loss Factor	**1.0602**
Proposed/Approved Loss Factor	**1.0602**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 32.93	1	$ 32.93	$ 33.87	1	$ 33.87	$ 0.94	2.85%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 32.93**			**$ 33.87**	**$ 0.94**	**2.85%**
Line Losses on Cost of Power	$ 0.1197	45	$ 5.40	$ 0.1197	45	$ 5.40	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0030	750	$ 2.25	-$ 0.0003	750	$ (0.23)	$ (2.48)	-110.00%
CBR Class B Rate Riders	$ 0.0004	750	$ 0.30	$ 0.0007	750	$ 0.53	$ 0.23	75.00%
GA Rate Riders	$ 0.0059	750	$ 4.43	-$ 0.0068	750	$ (5.10)	$ (9.53)	-215.25%
Low Voltage Service Charge	$ 0.0041	750	$ 3.08	$ 0.0041	750	$ 3.08	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 48.80**			**$ 37.97**	**$ (10.84)**	**-22.20%**
RTSR - Network	$ 0.0112	795	$ 8.91	$ 0.0115	795	$ 9.14	$ 0.24	2.68%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0075	795	$ 5.96	$ 0.0077	795	$ 6.12	$ 0.16	2.67%
Sub-Total C - Delivery (including Sub-Total B)			**$ 63.67**			**$ 53.24**	**$ (10.44)**	**-16.39%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	795	$ 3.74	$ 0.0047	795	$ 3.74	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	795	$ 0.48	$ 0.0006	795	$ 0.48	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	750	$ 89.78	$ 0.1197	750	$ 89.78	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 157.66**			**$ 147.23**	**$ (10.44)**	**-6.62%**
HST	13%		$ 20.50	13%		$ 19.14	$ (1.36)	-6.62%
Ontario Electricity Rebate	23.5%		$ (37.05)	23.5%		$ (34.60)		
Total Bill on Non-RPP Avg. Price			**$ 178.16**			**$ 166.36**	**$ (11.79)**	**-6.62%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**256**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0602**	
Proposed/Approved Loss Factor	**1.0602**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 32.93	1	$ 32.93	$ 33.87	1	$ 33.87	$ 0.94	2.85%
Distribution Volumetric Rate	$ -	256	$ -	$ -	256	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	256	$ -	$ -	256	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 32.93**			**$ 33.87**	**$ 0.94**	**2.85%**
Line Losses on Cost of Power	$ 0.1275	15	$ 1.97	$ 0.1275	15	$ 1.97	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0030	256	$ 0.77	-$ 0.0003	256	$ (0.08)	$ (0.84)	-110.00%
CBR Class B Rate Riders	$ 0.0004	256	$ 0.10	$ 0.0007	256	$ 0.18	$ 0.08	75.00%
GA Rate Riders	$ -	256	$ -	$ -	256	$ -	$ -	
Low Voltage Service Charge	$ 0.0041	256	$ 1.05	$ 0.0041	256	$ 1.05	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	256	$ -	$ -	256	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 37.24**			**$ 37.41**	**$ 0.17**	**0.46%**
RTSR - Network	$ 0.0112	271	$ 3.04	$ 0.0115	271	$ 3.12	$ 0.08	2.68%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0075	271	$ 2.04	$ 0.0077	271	$ 2.09	$ 0.05	2.67%
Sub-Total C - Delivery (including Sub-Total B)			**$ 42.31**			**$ 42.62**	**$ 0.31**	**0.73%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	271	$ 1.28	$ 0.0047	271	$ 1.28	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	271	$ 0.16	$ 0.0006	271	$ 0.16	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	164	$ 16.06	$ 0.0980	164	$ 16.06	$ -	0.00%
TOU - Mid Peak	$ 0.1570	46	$ 7.23	$ 0.1570	46	$ 7.23	$ -	0.00%
TOU - On Peak	$ 0.2030	46	$ 9.35	$ 0.2030	46	$ 9.35	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 76.64**			**$ 76.95**	**$ 0.31**	**0.40%**
HST	13%		$ 9.96	13%		$ 10.00	$ 0.04	0.40%
Ontario Electricity Rebate	23.5%		$ (18.01)	23.5%		$ (18.08)	$ (0.07)	
Total Bill on TOU			**$ 68.60**			**$ 68.87**	**$ 0.28**	**0.40%**

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**2,000** kWh
Demand	**-** kW
Current Loss Factor	**1.0602**
Proposed/Approved Loss Factor	**1.0602**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 27.90	1	$ 27.90	$ 28.70	1	$ 28.70	$ 0.80	2.87%
Distribution Volumetric Rate	$ 0.0185	2000	$ 37.00	$ 0.0190	2000	$ 38.00	$ 1.00	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 64.90**			**$ 66.70**	**$ 1.80**	**2.77%**
Line Losses on Cost of Power	$ 0.1197	120	$ 14.41	$ 0.1197	120	$ 14.41	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0031	2,000	$ 6.20	-$ 0.0004	2,000	$ (0.80)	$ (7.00)	-112.90%
CBR Class B Rate Riders	$ 0.0004	2,000	$ 0.80	$ 0.0007	2,000	$ 1.40	$ 0.60	75.00%
GA Rate Riders	$ 0.0059	2,000	$ 11.80	-$ 0.0068	2,000	$ (13.60)	$ (25.40)	-215.25%
Low Voltage Service Charge	$ 0.0034	2,000	$ 6.80	$ 0.0034	2,000	$ 6.80	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 105.33**			**$ 75.33**	**$ (30.00)**	**-28.48%**
RTSR - Network	$ 0.0102	2,120	$ 21.63	$ 0.0104	2,120	$ 22.05	$ 0.42	1.96%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0063	2,120	$ 13.36	$ 0.0065	2,120	$ 13.78	$ 0.42	3.17%
Sub-Total C - Delivery (including Sub-Total B)			**$ 140.32**			**$ 111.17**	**$ (29.15)**	**-20.78%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,120	$ 9.97	$ 0.0047	2,120	$ 9.97	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,120	$ 1.27	$ 0.0006	2,120	$ 1.27	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	2,000	$ 239.40	$ 0.1197	2,000	$ 239.40	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 390.96**			**$ 361.80**	**$ (29.15)**	**-7.46%**
HST	13%		$ 50.82	13%		$ 47.03	$ (3.79)	-7.46%
Ontario Electricity Rebate	23.5%		$ (91.87)	23.5%		$ (85.02)		
Total Bill on Non-RPP Avg. Price			**$ 441.78**			**$ 408.84**	**$ (32.94)**	**-7.46%**

APPENDIX B - Proposed 2027 Tariff Sheet (Revised)

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	33.87
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.0041
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	$/kWh	0.0115
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0077

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	28.70
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0190
Low Voltage Service Rate	$/kWh	0.0034
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	$/kWh	(0.0004)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0065

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	127.07
Distribution Volumetric Rate	$/kW	4.9962
Low Voltage Service Rate	$/kW	1.3717

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Non-Wholesale Market Participants	$/kW	(0.0930)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	$/kW	(0.0612)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	$/kW	0.2560
Retail Transmission Rate - Network Service Rate	$/kW	4.0985
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6967
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.7591
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4690

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	0.85
Distribution Volumetric Rate	$/kWh	0.0202
Low Voltage Service Rate	$/kWh	0.0034
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0065

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of 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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	2.06
Distribution Volumetric Rate	$/kW	8.6205
Low Voltage Service Rate	$/kW	1.0604
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	$/kW	(1.1030)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	$/kW	0.2457
Retail Transmission Rate - Network Service Rate	$/kW	3.0908
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.1328

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to the 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)

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration		
Charge to certify cheque	$	15.00
Arrears certificate	$	15.00
Statement of account	$	15.00
Pulling post dated cheques	$	15.00
Duplicate invoices for previous billing	$	15.00
Account history	$	15.00
Credit reference/credit check (plus credit agency costs)	$	15.00
Returned cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	15.00
Special meter reads	$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	30.00
Non-Payment of Account		
Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily)	%	1.50
Reconnection at meter - during regular hours	$	40.00
Reconnection at meter - after regular hours	$	185.00
Reconnection at pole - during regular hours	$	185.00
Reconnection at pole - after regular hours	$	415.00
Other		
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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	129.49
Monthly fixed charge, per retailer	$	51.80
Monthly variable charge, per customer, per retailer	$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.59

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer	1.0602
Total Loss Factor - Primary Metered Customer	1.0496

APPENDIX C – IRM Rate Generator (Revised)

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	EPCOR Electricity Distribution Ontario Inc.
Assigned EB Number	EB-2026-0036
Name of Contact and Title	Tim Hesselink, Associate Director, Regulatory Affairs.
Phone Number	249-225-5104
Email Address	thesselink@epcor.com
Rate Effective Date	Friday, January 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

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.	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 were last approved for disposition on a final basis.	2024
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.	
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.	2024
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.	
4. Select the earliest vintage year in which there is a balance in Account 1595.	2021
(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: EPCOR Electricity Distribution Ontario Inc. is:	Fully Embedded
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

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	2021 Opening Principal Amounts as of Jan 1, 2021	2021 Transactions Debit / (Credit) during 2021	2021 OEB-Approved Disposition during 2021	2021 Principal Adjustments1 during 2021	2021 Closing Principal Balance as of Dec 31, 2021	2021 Opening Interest Amounts as of Jan 1, 2021	2021 Interest Jan 1 to Dec 31, 2021	2021 OEB-Approved Disposition during 2021	2021 Interest Adjustments1 during 2021	2021 Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022
Group 1 Accounts												
LV Variance Account	1550	0				0	0				0	0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0	0
RSVA - Wholesale Market Service Charge[5]	1580	0				0	0				0	0
Variance WMS – Sub-account CBR Class A[5]	1580	0				0	0				0	0
Variance WMS – Sub-account CBR Class B[5]	1580	0				0	0				0	0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0	0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0	0
RSVA - Power[4]	1588	0				0	0				0	0
RSVA - Global Adjustment[4]	1589	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595	0	310,638			310,638	0	28,646			28,646	310,638
Disposition and Recovery/Refund of Regulatory Balances (2022)[3]	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2023)[3]	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.*	1595	0				0	0				0	0
RSVA - Global Adjustment requested for disposition	**1589**	0	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	310,638	0	0	310,638	0	28,646	0	0	28,646	310,638
Total Group 1 Balance requested for disposition		0	310,638	0	0	310,638	0	28,646	0	0	28,646	310,638
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	310,638	0	0	310,638	0	28,646	0	0	28,646	310,638

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

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.

2022									2023									
Transactions Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments1 during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments1 during 2022	Closing Interest Amounts as of Dec 31, 2022	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	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
(444,229)			(133,591)	28,646	(3,542)			25,104	(133,591)	59,708			(73,883)	25,104	(3,888)			21,216
200,881			200,881	0	41,380			41,380	200,881	(282,277)			(81,396)	41,380	(1,440)			39,941
			0	0				0	0	1,998,263			1,998,263	0	205,321			205,321
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
			0	0				0	0				0	0				0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(243,348)	0	0	67,290	28,646	37,839	0	0	66,485	67,290	1,775,694	0	0	1,842,984	66,485	199,993	0	0	266,478
(243,348)	0	0	67,290	28,646	37,839	0	0	66,485	67,290	1,775,694	0	0	1,842,984	66,485	199,993	0	0	266,478
			0	0				0	0				0	0				0
(243,348)	0	0	67,290	28,646	37,839	0	0	66,485	67,290	1,775,694	0	0	1,842,984	66,485	199,993	0	0	266,478

2024										2025							
Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 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	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	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
0			432,116	432,116	0			84,315	84,315	432,116	(216,535)	412,556		(196,975)	84,315	(1,019)	70,068
0			(44,858)	(44,858)	0			(3,018)	(3,018)	(44,858)	(6,364)	(29,803)		(21,419)	(3,018)	(545)	(1,465)
0			(376,583)	(376,583)	0			(8,098)	(8,098)	(376,583)	(502,568)	(310,306)		(568,845)	(8,098)	(818)	(22,319)
0			(8)	(8)	0			(11)	(11)	(8)	8			0	(11)	11	
0			134,683	134,683	0			(748)	(748)	134,683	184,262	26,550		292,394	(748)	4,710	192
0			370,349	370,349	0			22,931	22,931	370,349	118,554	224,630		264,273	22,931	4,826	14,905
0			578,750	578,750	0			35,769	35,769	578,750	159,569	369,576		368,743	35,769	8,360	26,843
0			469,604	469,604	0			21,072	21,072	469,604	458,466	(110,315)	(38,041)	1,000,344	21,072	25,646	3,242
0			574,496	574,496	0			23,917	23,917	574,496	(855,764)	179,235	389,703	(70,800)	23,917	3,652	17,662
(73,883)	0			(73,883)	21,216	(3,799)			17,417	(73,883)			28,947	(44,936)	17,417		
(81,396)	0			(81,396)	39,941	(4,186)			35,755	(81,396)			37,605	(43,791)	35,755		
1,998,263	(1,248,818)			749,444	205,321	74,385			279,706	749,444	(749,444)			0	279,706	(196,987)	
0	379,389			379,389	0	157,607			157,607	379,389	(382,792)			(3,403)	157,607	(157,640)	
0				0	0				0	0	(48,096)			(48,096)	0	0	
0				0	0				0	0				0	0		
0	0	0	574,496	574,496	0	0	0	23,917	23,917	574,496	(855,764)	179,235	389,703	(70,800)	23,917	3,652	17,662
1,842,984	(869,429)	0	1,564,052	2,537,608	266,478	224,007	0	152,212	642,697	2,537,608	(984,940)	582,888	28,511	998,291	642,697	(313,457)	91,466
1,842,984	(869,429)	0	2,138,549	3,112,104	266,478	224,007	0	176,130	666,615	3,112,104	(1,840,704)	762,123	418,214	927,491	666,615	(309,805)	109,128
0				0	0				0	0		0		0	0		
1,842,984	(869,429)	0	2,138,549	3,112,104	266,478	224,007	0	176,130	666,615	3,112,104	(1,840,704)	762,123	418,214	927,491	666,615	(309,805)	109,128

		2026				Projected Interest on Dec-31-2026 Balances					2.1.7 RRR[5]		
Interest Adjustments1 during 2025	Closing Interest Amounts as of Dec 31, 2025	Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)	
	13,228	19,560	14,865	(216,535)	(1,638)	(5,713)		(7,351)	(223,886)		(183,747)	0	
	(2,098)	(15,055)	(2,029)	(6,364)	(69)	(168)		(237)	(6,600)		(23,517)	0	
	13,403	(66,277)	12,125	(502,568)	1,278	(13,260)		(11,982)	(514,550)		(259,278)	296,164	
	0			0	0	(0)		(0)	0		0	0	
	3,770	108,133	2,480	184,262	1,290	4,862		6,152	190,413		296,164	0	
	12,852	145,719	12,634	118,554	218	3,128		3,346	121,899		277,125	0	
	17,286	209,174	15,541	159,569	1,746	4,210		5,956	165,524		386,030	0	
	43,476	579,919	36,168	420,425	7,307	11,092		18,400	438,825		1,061,777	17,957	Please provide an explanation of the variance in the Manager's Summary
	9,908	395,261	18,755	(466,061)	(8,847)	(12,297)		(21,143)	(487,204)		(266,598)	(205,706)	Please provide an explanation of the variance in the Manager's Summary
(24,177)	(6,760)			(44,936)	(6,760)	(1,186)		(7,945)	(52,881)	Yes	(51,695)	0	
(40,902)	(5,146)			(43,791)	(5,146)	(1,155)		(6,302)	(50,093)	Yes	(48,937)	(0)	
	82,718			0	82,718	0		82,718	0	No	82,718	0	
	(34)			(3,403)	(34)	(90)		(123)	0	No	(3,437)	0	
	0			(48,096)	0	(1,269)		(1,269)	0	No	(48,096)	0	
										No			
	0			0	0	0		0	0			0	
0	9,908	395,261	18,755	(466,061)	(8,847)	(12,297)	0	(21,143)	(487,204)		(266,598)	(205,706)	
(65,078)	172,695	981,173	91,785	17,118	80,911	452	0	81,363	68,653		1,188,943	17,957	
(65,078)	182,603	1,376,434	110,539	(448,943)	72,064	(11,845)	0	60,219	(418,551)		922,345	(187,749)	
	0			0	0			0	0		0	0	
(65,078)	182,603	1,376,434	110,539	(448,943)	72,064	(11,845)	0	60,219	(418,551)		922,345	(187,749)	

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)	1595 Recovery Proportion (2021) [1]	1595 Recovery Proportion (2022) [1]	1568 LRAM Variance Account Class Allocation ($ amounts)	Number of Customers for Residential and GS<50 classes[3]
RESIDENTIAL SERVICE CLASSIFICATION	kWh	146,927,699	0	1,272,590	0			146,927,699	0		32%	40%		17,139
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141	0	8,082,735	0			49,851,141	0		17%	16%		1,857
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,563,523	328,901	114,642,329	271,487	2,118,960	4,417	131,444,564	324,484		47%	42%		133
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109	0	20,640	0			389,109	0		0%	0%		30
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	1,227,354	3,448			1,227,354	3,448		4%	3%		3,300
	Total	331,958,827	332,349	125,245,649	274,935	2,118,960	4,417	329,839,868	327,931	0	100%	100%	0	22,459

Threshold Test

Total Claim (including Account 1568)	($418,551)
Total Claim for Threshold Test (All Group 1 Accounts)	($418,551)
Threshold Test (Total claim per kWh) [2]	($0.0013)

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

YES

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

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

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

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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% 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)	1595_(2021)	1595_(2022)	1568
RESIDENTIAL SERVICE CLASSIFICATION	44.3%	90.2%	44.5%	(99,094)	(5,955)	(229,207)	53,954	73,262	195,475	(16,769)	(19,859)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	15.0%	9.8%	15.1%	(33,621)	(645)	(77,768)	18,306	24,857	66,323	(8,932)	(7,865)	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	40.2%	0.0%	39.9%	(90,080)	0	(205,053)	49,046	66,599	174,876	(24,830)	(20,857)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	(262)	0	(607)	143	194	518	(48)	(57)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	(828)	0	(1,915)	451	612	1,633	(2,302)	(1,455)	0
Total	100.0%	100.0%	100.0%	(223,886)	(6,600)	(514,550)	121,899	165,524	438,825	(52,881)	(50,093)	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	2024	
1b	The year Account 1580 CBR Class B was last disposed	2024	Note that the sub-account was established in 2015.
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?	No	(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.)
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).	1	

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	2023	2022	2021
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	53,794,469				
		kW	115,285				

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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Rider Recovery to be used below

		Total Metered Non-RPP 2025 Consumption excluding WMP	Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA $ allocated to Current Class B Customers	GA Rate Rider	
		kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,272,590	0	0	1,272,590	1.8%	($8,677)	($0.0068)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	8,082,735	0	0	8,082,735	11.3%	($55,114)	($0.0068)	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	114,642,329	53,794,469	0	60,847,860	85.2%	($414,904)	($0.0068)	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	20,640	0	0	20,640	0.0%	($141)	($0.0068)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,227,354	0	0	1,227,354	1.7%	($8,369)	($0.0068)	kWh
Total		125,245,649	53,794,469	0	71,451,179	100.0%	($487,205)		

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	146,927,699	0	0	0	0	0	146,927,699	0	53.2%	$101,349	$0.0007	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141	0	0	0	0	0	49,851,141	0	18.1%	$34,387	$0.0007	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	131,444,564	324,484	53,794,469	115,285	0	0	77,650,094	209,199	28.1%	$53,562	$0.2560	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109	0	0	0	0	0	389,109	0	0.1%	$268	$0.0007	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	0	0	0	0	1,227,354	3,448	0.4%	$847	$0.2457	kW
Total		329,839,868	327,931	53,794,469	115,285	0	0	276,045,397	212,647	100.0%	$190,413		

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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	146,927,699	0	146,927,699	0	(48,191)		(0.0003)	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141	0	49,851,141	0	(19,346)		(0.0004)	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,563,523	328,901	131,444,564	324,484	(20,122)	(30,177)	(0.0612)	(0.0930)	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109	0	389,109	0	(120)		(0.0003)	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	1,227,354	3,448	(3,803)		(1.1030)	0.0000	0.0000

[1] When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.
[2] Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.

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		$ -
OEB-Approved Regulatory Taxable Income		$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate)[1,2]		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate)[1,2]		3.2%
Federal Small Business Limit		$ 500,000
Ontario Small Business Limit		$ 500,000
Federal Taxes Payable		$ -
Provincial Taxes Payable		$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate		0.0%
Total Income Taxes Payable	$ -	$ -
OEB-Approved Total Tax Credits (enter as positive number)	$ -	$ -
Income Tax Provision	$ -	$ -
Grossed-up Income Taxes	$ -	$ -
Incremental Grossed-up Tax Amount		$ -
Sharing of Tax Amount (50%)		**$ -**

Notes

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

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

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

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 4,999 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%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	146,927,699		0	0.00	$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141		0	0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,563,523	328,901	0	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109		0	0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	0	0.0000	kW
Total		331,958,827	332,349	$0		

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	0.0112	146,927,699	0	1.0602	155,772,747
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0075	146,927,699	0	1.0602	155,772,747
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0102	49,851,141	0	1.0602	52,852,180
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0063	49,851,141	0	1.0602	52,852,180
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.0090	133,419,543	326,245		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6815	143,981	2,656		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.6712	133,419,543	326,245		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4541	143,981	2,656		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0102	389,109	0	1.0602	412,534
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0063	389,109	0	1.0602	412,534
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0233	1,227,354	3,448		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0649	1,227,354	3,448		

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		$0.00			$0.00			$0.00		$ -
February		$0.00			$0.00			$0.00		$ -
March		$0.00			$0.00			$0.00		$ -
April		$0.00			$0.00			$0.00		$ -
May		$0.00			$0.00			$0.00		$ -
June		$0.00			$0.00			$0.00		$ -
July		$0.00			$0.00			$0.00		$ -
August		$0.00			$0.00			$0.00		$ -
September		$0.00			$0.00			$0.00		$ -
October		$0.00			$0.00			$0.00		$ -
November		$0.00			$0.00			$0.00		$ -
December		$0.00			$0.00			$0.00		$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	59,677	$5.3280	$ 317,960	5,080	$0.6882	$ 3,496	59,677	$3.4894	$ 208,238	$ 211,733
February	57,320	$5.3280	$ 305,400	4,749	$0.6882	$ 3,268	57,380	$3.4894	$ 200,223	$ 203,491
March	52,294	$5.3280	$ 278,622	4,781	$0.6882	$ 3,290	55,753	$3.4894	$ 194,545	$ 197,836
April	51,031	$5.3280	$ 271,894	4,205	$0.6882	$ 2,894	51,031	$3.4894	$ 178,068	$ 180,962
May	44,770	$5.3280	$ 238,534	3,500	$0.6882	$ 2,409	44,770	$3.4894	$ 156,220	$ 158,628
June	67,413	$5.3280	$ 359,178	5,007	$0.6882	$ 3,446	67,426	$3.4894	$ 235,278	$ 238,724
July	66,854	$5.3280	$ 356,198	5,164	$0.6882	$ 3,554	66,854	$3.4894	$ 233,281	$ 236,835
August	68,657	$5.3280	$ 365,806	5,131	$0.6882	$ 3,531	68,657	$3.4894	$ 239,572	$ 243,104
September	46,281	$5.3280	$ 246,587	3,467	$0.6882	$ 2,386	46,281	$3.4894	$ 161,494	$ 163,880
October	51,288	$5.3280	$ 273,264	3,694	$0.6882	$ 2,542	51,288	$3.4894	$ 178,965	$ 181,508
November	51,869	$5.3280	$ 276,357	4,243	$0.6882	$ 2,920	51,869	$3.4894	$ 180,991	$ 183,911
December	56,793	$5.3280	$ 302,591	4,924	$0.6882	$ 3,389	56,793	$3.4894	$ 198,172	$ 201,561
Total	674,247	$ 5.3280	$ 3,592,389	53,945	$ 0.6882	$ 37,125	677,780	$ 3.4894	$ 2,365,047	$ 2,402,172

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	59,677	$ 5.3280	$ 317,960	5,080	$ 0.6882	$ 3,496	59,677	$ 3.4894	$ 208,238	$ 211,733
February	57,320	$ 5.3280	$ 305,400	4,749	$ 0.6882	$ 3,268	57,380	$ 3.4894	$ 200,223	$ 203,491
March	52,294	$ 5.3280	$ 278,622	4,781	$ 0.6882	$ 3,290	55,753	$ 3.4894	$ 194,545	$ 197,836
April	51,031	$ 5.3280	$ 271,894	4,205	$ 0.6882	$ 2,894	51,031	$ 3.4894	$ 178,068	$ 180,962
May	44,770	$ 5.3280	$ 238,534	3,500	$ 0.6882	$ 2,409	44,770	$ 3.4894	$ 156,220	$ 158,628
June	67,413	$ 5.3280	$ 359,178	5,007	$ 0.6882	$ 3,446	67,426	$ 3.4894	$ 235,278	$ 238,724
July	66,854	$ 5.3280	$ 356,198	5,164	$ 0.6882	$ 3,554	66,854	$ 3.4894	$ 233,281	$ 236,835
August	68,657	$ 5.3280	$ 365,806	5,131	$ 0.6882	$ 3,531	68,657	$ 3.4894	$ 239,572	$ 243,104
September	46,281	$ 5.3280	$ 246,587	3,467	$ 0.6882	$ 2,386	46,281	$ 3.4894	$ 161,494	$ 163,880
October	51,288	$ 5.3280	$ 273,264	3,694	$ 0.6882	$ 2,542	51,288	$ 3.4894	$ 178,965	$ 181,508
November	51,869	$ 5.3280	$ 276,357	4,243	$ 0.6882	$ 2,920	51,869	$ 3.4894	$ 180,991	$ 183,911
December	56,793	$ 5.3280	$ 302,591	4,924	$ 0.6882	$ 3,389	56,793	$ 3.4894	$ 198,172	$ 201,561
Total	674,247	$ 5.33	$ 3,592,389	53,945	$ 0.69	$ 37,125	677,780	$ 3.49	$ 2,365,047	$ 2,402,172

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 2,402,172

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	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
February	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
March	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
April	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
May	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
June	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
July	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
August	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
September	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
October	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
November	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
December	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	59,677	$ 5.4708	$ 326,482	5,080	$ 0.7054	$ 3,583	59,677	$ 3.5764	$ 213,430	$ 217,013
February	57,320	$ 5.4708	$ 313,585	4,749	$ 0.7054	$ 3,350	57,380	$ 3.5764	$ 205,215	$ 208,565
March	52,294	$ 5.4708	$ 286,089	4,781	$ 0.7054	$ 3,373	55,753	$ 3.5764	$ 199,396	$ 202,768
April	51,031	$ 5.4708	$ 279,181	4,205	$ 0.7054	$ 2,966	51,031	$ 3.5764	$ 182,508	$ 185,474
May	44,770	$ 5.4708	$ 244,927	3,500	$ 0.7054	$ 2,469	44,770	$ 3.5764	$ 160,115	$ 162,584
June	67,413	$ 5.4708	$ 368,805	5,007	$ 0.7054	$ 3,532	67,426	$ 3.5764	$ 241,144	$ 244,676
July	66,854	$ 5.4708	$ 365,745	5,164	$ 0.7054	$ 3,643	66,854	$ 3.5764	$ 239,097	$ 242,740
August	68,657	$ 5.4708	$ 375,610	5,131	$ 0.7054	$ 3,620	68,657	$ 3.5764	$ 245,546	$ 249,165
September	46,281	$ 5.4708	$ 253,196	3,467	$ 0.7054	$ 2,445	46,281	$ 3.5764	$ 165,520	$ 167,966
October	51,288	$ 5.4708	$ 280,588	3,694	$ 0.7054	$ 2,606	51,288	$ 3.5764	$ 183,428	$ 186,033
November	51,869	$ 5.4708	$ 283,764	4,243	$ 0.7054	$ 2,993	51,869	$ 3.5764	$ 185,503	$ 188,497
December	56,793	$ 5.4708	$ 310,701	4,924	$ 0.7054	$ 3,473	56,793	$ 3.5764	$ 203,113	$ 206,586
Total	674,247	$ 5.47	$ 3,688,672	53,945	$ 0.71	$ 38,053	677,780	$ 3.58	$ 2,424,014	$ 2,462,066

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	59,677	$ 5.4708	$ 326,482	5,080	$ 0.7054	$ 3,583	59,677	$ 3.5764	$ 213,430	$ 217,013
February	57,320	$ 5.4708	$ 313,585	4,749	$ 0.7054	$ 3,350	57,380	$ 3.5764	$ 205,215	$ 208,565
March	52,294	$ 5.4708	$ 286,089	4,781	$ 0.7054	$ 3,373	55,753	$ 3.5764	$ 199,396	$ 202,768
April	51,031	$ 5.4708	$ 279,181	4,205	$ 0.7054	$ 2,966	51,031	$ 3.5764	$ 182,508	$ 185,474
May	44,770	$ 5.4708	$ 244,927	3,500	$ 0.7054	$ 2,469	44,770	$ 3.5764	$ 160,115	$ 162,584
June	67,413	$ 5.4708	$ 368,805	5,007	$ 0.7054	$ 3,532	67,426	$ 3.5764	$ 241,144	$ 244,676
July	66,854	$ 5.4708	$ 365,745	5,164	$ 0.7054	$ 3,643	66,854	$ 3.5764	$ 239,097	$ 242,740
August	68,657	$ 5.4708	$ 375,610	5,131	$ 0.7054	$ 3,620	68,657	$ 3.5764	$ 245,546	$ 249,165
September	46,281	$ 5.4708	$ 253,196	3,467	$ 0.7054	$ 2,445	46,281	$ 3.5764	$ 165,520	$ 167,966
October	51,288	$ 5.4708	$ 280,588	3,694	$ 0.7054	$ 2,606	51,288	$ 3.5764	$ 183,428	$ 186,033
November	51,869	$ 5.4708	$ 283,764	4,243	$ 0.7054	$ 2,993	51,869	$ 3.5764	$ 185,503	$ 188,497
December	56,793	$ 5.4708	$ 310,701	4,924	$ 0.7054	$ 3,473	56,793	$ 3.5764	$ 203,113	$ 206,586
Total	674,247	$ 5.47	$ 3,688,672	53,945	$ 0.71	$ 38,053	677,780	$ 3.58	$ 2,424,014	$ 2,462,066
									Low Voltage Switchgear Credit (if applicable)	$ -
									Total including deduction for Low Voltage Switchgear Credit	$ 2,462,066

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	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
February	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
March	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
April	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
May	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
June	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
July	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
August	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
September	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
October	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
November	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
December	-	$ 6.3900	$ -	-	$ 1.0300	$ -	-	$ 3.4700	$ -	$ -
Total	-	$ -	$ -	-	$ -	$ -	-	$ -	$ -	$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	59,677	$ 5.4708	$ 326,482	5,080	$ 0.7054	$ 3,583	59,677	$ 3.5764	$ 213,430	$ 217,013
February	57,320	$ 5.4708	$ 313,585	4,749	$ 0.7054	$ 3,350	57,380	$ 3.5764	$ 205,215	$ 208,565
March	52,294	$ 5.4708	$ 286,089	4,781	$ 0.7054	$ 3,373	55,753	$ 3.5764	$ 199,396	$ 202,768
April	51,031	$ 5.4708	$ 279,181	4,205	$ 0.7054	$ 2,966	51,031	$ 3.5764	$ 182,508	$ 185,474
May	44,770	$ 5.4708	$ 244,927	3,500	$ 0.7054	$ 2,469	44,770	$ 3.5764	$ 160,115	$ 162,584
June	67,413	$ 5.4708	$ 368,805	5,007	$ 0.7054	$ 3,532	67,426	$ 3.5764	$ 241,144	$ 244,676
July	66,854	$ 5.4708	$ 365,745	5,164	$ 0.7054	$ 3,643	66,854	$ 3.5764	$ 239,097	$ 242,740
August	68,657	$ 5.4708	$ 375,610	5,131	$ 0.7054	$ 3,620	68,657	$ 3.5764	$ 245,546	$ 249,165
September	46,281	$ 5.4708	$ 253,196	3,467	$ 0.7054	$ 2,445	46,281	$ 3.5764	$ 165,520	$ 167,966
October	51,288	$ 5.4708	$ 280,588	3,694	$ 0.7054	$ 2,606	51,288	$ 3.5764	$ 183,428	$ 186,033
November	51,869	$ 5.4708	$ 283,764	4,243	$ 0.7054	$ 2,993	51,869	$ 3.5764	$ 185,503	$ 188,497
December	56,793	$ 5.4708	$ 310,701	4,924	$ 0.7054	$ 3,473	56,793	$ 3.5764	$ 203,113	$ 206,586
Total	674,247	$ 5.47	$ 3,688,672	53,945	$ 0.71	$ 38,053	677,780	$ 3.58	$ 2,424,014	$ 2,462,066

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	59,677	$ 5.47	$ 326,482	5,080	$ 0.71	$ 3,583	59,677	$ 3.58	$ 213,430	$ 217,013
February	57,320	$ 5.47	$ 313,585	4,749	$ 0.71	$ 3,350	57,380	$ 3.58	$ 205,215	$ 208,565
March	52,294	$ 5.47	$ 286,089	4,781	$ 0.71	$ 3,373	55,753	$ 3.58	$ 199,396	$ 202,768
April	51,031	$ 5.47	$ 279,181	4,205	$ 0.71	$ 2,966	51,031	$ 3.58	$ 182,508	$ 185,474
May	44,770	$ 5.47	$ 244,927	3,500	$ 0.71	$ 2,469	44,770	$ 3.58	$ 160,115	$ 162,584
June	67,413	$ 5.47	$ 368,805	5,007	$ 0.71	$ 3,532	67,426	$ 3.58	$ 241,144	$ 244,676
July	66,854	$ 5.47	$ 365,745	5,164	$ 0.71	$ 3,643	66,854	$ 3.58	$ 239,097	$ 242,740
August	68,657	$ 5.47	$ 375,610	5,131	$ 0.71	$ 3,620	68,657	$ 3.58	$ 245,546	$ 249,165
September	46,281	$ 5.47	$ 253,196	3,467	$ 0.71	$ 2,445	46,281	$ 3.58	$ 165,520	$ 167,966
October	51,288	$ 5.47	$ 280,588	3,694	$ 0.71	$ 2,606	51,288	$ 3.58	$ 183,428	$ 186,033
November	51,869	$ 5.47	$ 283,764	4,243	$ 0.71	$ 2,993	51,869	$ 3.58	$ 185,503	$ 188,497
December	56,793	$ 5.47	$ 310,701	4,924	$ 0.71	$ 3,473	56,793	$ 3.58	$ 203,113	$ 206,586
Total	674,247	$ 5.47	$ 3,688,672	53,945	$ 0.71	$ 38,053	677,780	$ 3.58	$ 2,424,014	$ 2,462,066

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 2,462,066

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	0.0112	155,772,747	0	1,744,655	48.4%	1,783,612	0.0115
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0102	52,852,180	0	539,092	14.9%	551,130	0.0104
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.0090		326,245	1,307,916	36.2%	1,337,121	4.0985
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6815		2,656	1,810	0.1%	1,850	0.6967
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0102	412,534	0	4,208	0.1%	4,302	0.0104
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0233		3,448	10,424	0.3%	10,657	3.0908

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	0.0075	155,772,747	0	1,168,296	49.0%	1,206,728	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0063	52,852,180	0	332,969	14.0%	343,922	0.0065
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.6712		326,245	871,465	36.6%	900,133	2.7591
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4541		2,656	1,206	0.1%	1,246	0.4690
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0063	412,534	0	2,599	0.1%	2,684	0.0065
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0649		3,448	7,120	0.3%	7,354	2.1328

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	0.0115	155,772,747	0	1,783,612	48.4%	1,783,612	**0.0115**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0104	52,852,180	0	551,130	14.9%	551,130	**0.0104**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.0985		326,245	1,337,121	36.2%	1,337,121	**4.0985**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6967		2,656	1,851	0.1%	1,851	**0.6967**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0104	412,534	0	4,302	0.1%	4,302	**0.0104**
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0908		3,448	10,657	0.3%	10,657	**3.0908**

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	0.0077	155,772,747	0	1,206,728	49.0%	1,206,728	**0.0077**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0065	52,852,180	0	343,922	14.0%	343,922	**0.0065**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.7591		326,245	900,133	36.6%	900,133	**2.7591**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4690		2,656	1,246	0.1%	1,246	**0.4690**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0065	412,534	0	2,684	0.1%	2,684	**0.0065**
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.1328		3,448	7,354	0.3%	7,354	**2.1328**

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	32.93				2.85%	33.87	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	27.9		0.0185		2.85%	28.70	0.0190
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	123.55		4.8578		2.85%	127.07	4.9962
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.83		0.0196		2.85%	0.85	0.0202
STREET LIGHTING SERVICE CLASSIFICATION	2		8.3816		2.85%	2.06	8.6205
microFIT SERVICE CLASSIFICATION	5					5	

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	$	23.50%

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