

November 1, 2022

Ms. Nancy Marconi Ontario Energy Board PO Box 2319 27<sup>th</sup> Floor, 2300 Yonge Street Toronto, Ontario M4P 1E4

Re: 2023 IRM Rate Application Board File No.: EB-2022-0031

Dear Ms. Marconi,

Please find enclosed Essex Powerlines Corporation's ("EPLC") complete 2023 IRM Rate Application. By way of this application, EPLC is seeking Ontario Energy Board ("OEB") approval for distribution rates effective May 1<sup>st</sup>, 2023.

A complete application was submitted November 1, 2022 via the OEB web portal.

I will act as the primary contact for this application. I can be contacted via telephone at (519) 737-9811 x163 or via email at gflood@essexpowerlines.ca.

EPLC respectfully requests that this Application be addressed via written hearing and will endeavor to make a copy of the application available in a prominent place on our website, where directed by the OEB.

If you have any further questions or concerns, please do not hesitate to contact us anytime.

Regards,

[Original Signed By]

# **Grace Flood, CPA, CA**

Manager of Accounting Essex Powerlines Corporation

Cc: Joe Barile, Vice President of Regulatory and Corporate Affairs, Essex Powerlines Corporation Wasi Mohammed, Manager of Regulatory Affairs, Essex Powerlines Corporation

**IN THE MATTER OF** the Ontario Energy Board Act, 1998, 1 being Schedule B to the Energy Competition Act, 1998, S. O. 2 1998, c.15; 3 4 5 **AND IN THE MATTER OF** an Application by Essex Powerlines Corporation 6 to the Ontario Energy Board for an Order or Orders approving or fixing just 7 and reasonable rates and other service charges for the distribution of 8 Electricity as of May 1, 2023. 9 10 11 12 Title of Proceeding: An application by Essex Powerlines Corporation for an Order or Orders approving or fixing just and 13 reasonable distribution rates and other charges, 14 effective May 1, 2023. 15 16 Applicant's Name: **Essex Powerlines Corporation** 17 18 Applicants address for Service: 2730 Highway 3 19 Oldcastle, ON, N0R 1A0 20 Attention: Joe Barile, Vice President of Regulatory 21 and Corporate Affairs 22 Telephone: (519) 737-9811 ext. 217 23 24 Fax: (519) 737-7064 Email: jbarile@essexpowerlines.ca 25 26 **APPLICATION** 27 28 1. Introduction 29 30 a. The Applicant is Essex Powerlines Corporation (referred to in the 31 application as the "Applicant" or "Essex"). The Applicant is a corporation 32 incorporated pursuant to the Ontario Business Corporations Act with its 33 head office in the Town of Oldcastle. The Applicant carries on the 34 business of distributing electricity within the Town of Amherstburg, the 35 Town of LaSalle, the Municipality of Leamington and the Town of 36 37 Tecumseh. 38 39 b. Essex Powerlines Corporation hereby applies to the Ontario Energy Board (the "OEB" or the "Board") pursuant to Section 78 of the Ontario Energy 40 Board Act, 1998 (the "OEB act") for approval of its proposed distribution 41

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rates and other charges, effective May 1, 2023 based on a 2022 4<sup>th</sup> Generation Incentive Regulation Mechanism ('IRM" or "Price Cap IR") application.

- c. Unless otherwise identified in the Application, Essex followed Chapter 3 of the OEB's Filing Requirements for Electricity Distribution Rate Applications dated May 24, 2022 (the "Filing Requirements") in order to prepare this application.
- d. Essex has used the latest version of the 2023 IRM Rate Generator Model issued by the Board.

## 2. Proposed Distribution Rates and Other Charges

The Schedule of Rates and Charges proposed in this Application is identified in Appendix B.

# 3. Proposed Effective Date of Rate Order

- a. Essex requests that the OEB make its Rate Order effective May 1, 2023.
- b. Essex requests that the existing rates be made interim commencing May 1, 2023 in the event that there is insufficient time for:
  - The Board to issue a draft rate order
  - The Applicant to review and comment on the draft rate order
  - The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of May 1, 2023.

Essex also requests to be permitted to recover the incremental revenue from the effective date to the implementation date if the dates are not aligned.

# 4. Form of Hearing Requested

Essex respectively requests that this application be decided by way of a written hearing.

# 5. Relief Sought

Essex hereby applies for an Order or Orders approving the proposed distribution rates updated and adjusted in accordance with Chapter 3 of the Filing Requirements dated May 24, 2022 including the following:

- a. An adjustment to the approved Retail Transmission Service Rates ('RTSR's') as provided in the Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates (dated October 22, 2008) and subsequent revisions and updates to the Uniform Transmission Rates ("UTR's") and as supported by the completion of the related sections of the Board's issued 2023 IRM Rate Generator Model;
- b. Disposition of Group 1 Deferral/Variance Accounts for 2021 (excluding Accounts 1588 and 1589) as summarized in Section 8 below;
- c. The continuation of the current rate of \$.0030 per kWh for the Wholesale Market Service Charge for Class B customers. Essex currently has two Class A customers effective July 1<sup>st</sup>, 2022.
- d. The continuation of the Rural or Remote Electricity Rate Protection Charge (RRRP) of \$0.0005 per kWh as per the Boards Decision and Order (EB-2021-0300) issued December 16<sup>th</sup>, 2021.
- e. The continuation of the Standard Supply Service Administrative Charge of \$0.25 per month.
- f. The continuation of all specific service charges as outlined in the appropriate tariff sheet attached to this application.

#### 6. Notice Publication

If required by the Board, Essex will publish the Notice of Application (or other relevant information) in the Windsor Star newspaper for the English version of the notice and the Le Rempart newspaper for the French version of the notice.

# Manager's Summary

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- Essex Powerlines Corporation ("Essex") hereby submits its' application for the approval of distribution rates proposed to be effective May 1, 2023 under the 2022 electricity distribution incentive regulation mechanism ("IRM").
- Essex filed a comprehensive cost of service rebasing application for May 1, 2018 rates, proceeded by way of a Settlement Conference and Agreement, and had rates approved by the Ontario Energy Board under file number EB-2017-0039.

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For purposes of the 2023 IRM application, Essex has followed Chapter 3 of the Filing Requirements for Transmission and Distribution Applications updated on May 24, 2022 ("Filing Requirements").

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Listed below are the specific items addressed in the Manager's Summary and Reflected in the IRM Model as appropriate:

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- 1. Classification Change
- 2. Board Approved Tariff of Rates and Changes
- 3. New Accounting Guidance
- 4. Billing Determinants
  - 5. Revenue-to-Cost Ratio Adjustments
- 142 6. Price Cap Adjustment
- 143 7. Shared Tax Savings
  - Deferral and Variance Accounts
- 9. Lost Revenue Adjustment Mechanism Variance Account
- 146 10. RTSR Adjustment
- 11. Rate Design for Residential Customers
  - 12. Proposed Rates and Bill Impacts
  - 13. Rate Generator
- 150 14. Management Action Plan Update

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The following details of Essex Powerlines rate application are noted below:

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# 1. Classification Change

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Essex performs a yearly review of all customer account activity and assesses classification eligibility based on prior year's consumption for all customer classes. This year's review resulted in a small number of accounts transitioning between the General Service less than 50 kW and General Service greater than 50 kW rate classes.

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## 2. Board Approved Tariff of Rates and Charges

Essex Powerlines 2022 Board Approved Tariff of Rates and Charges, as issued April 7, 2022, (EB-2021-0023) was used to pre-populate the 2023 IRM Rate Generator model as required and a PDF copy has been included as Appendix A of the application.

## 3. New Accounting Guidance

Essex has implemented the Board's Accounting Guidance Related to Commodity Pass-Through Accounts 1588 and 1589 issued on February 21, 2019, including an on-going review of historical balances (2017-2021). Essex also implemented revised settlement procedures in relation to the Board's guidance on August 31<sup>st</sup>, 2019, effective January 1, 2019.

Essex confirms that historical balances that have yet to be disposed on a final basis (2017 and 2018 balances) have been considered in the context of the new accounting guidance.

Further to OEB Decision and Rate order EB-2021-0023 issued April 7, 2022, Essex is in process of completing a comprehensive review of Account 1588 and 1589 balances in the context of the new Accounting Guidance and settlement changes that took effect August 31, 2019. This comprehensive review encompasses 2017 and 2018 balances, which were disposed on an interim basis in 2021 (EB-2020-0021); as well as 2019, 2020 and 2021 balances, which have yet to be requested for disposition.

More specifically, as part of the OEB Decision and Rate order EB-2021-0023, Essex was specifically directed that when the decision is made to request final disposition of its 2019 and 2020 Account 1588 and 1589 balances for the OEB's consideration, the OEB expects Essex to address the following:

- The correlation between the expected GA volume variance and the actual loss factor experienced for 2019 and 2020;
- The high Account 1588 balance for 2019 in comparison to Account 4705 Power Purchased for 2019:
- Confirmation that timing-related adjustments of meter reads that affected 2019 and 2020 did not affect 2017 and 2018.

Essex was also directed as part of the above noted Decision and Rate order to bring forth the results of its review of the 2019 balances and results of the Standard Operating

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Procedures ("SOP") review, including whether outcomes of these reviews impact the 2017 and 2018 balances that were previously disposed on an interim basis.<sup>1</sup>

As part of the above-described comprehensive review, Essex confirms that it has engaged the service of an external third party (KPMG) to assist in the SOP review with respect to the approach to regulatory accounting oversight including a review of the processes used to account for regulatory accounts 1588 and 1589. This 3<sup>rd</sup> party engagement review is ongoing, and Essex commits to having this review completed in order to request final disposition of the Account 1588 and 1589 balances for the years 2019, 2020 and 2021, as well as being in a position to request final disposition of the 2017 and 2018 balances that were previously disposed on an interim basis, as part of its Cost of Service rate application due April 30, 2023 for rates effective January 1, 2024.

## 4. Billing Determinants

For the prepopulated sheet (sheet 4) of the 2023 IRM model, Essex confirms the accuracy of the billing determinants.

Essex has followed the approach identified in the 2023 IRM Rate Generator model to address wholesale market participants (WMP).

## 5. Revenue-to-Cost Ratio Adjustments

Essex is not proposing any Revenue-to-Cost Ratio adjustments as part of this Application.

### 6. Price Cap Adjustment

Based on the current price cap parameters, the Rate Generator model reflects an interim adjustment of 3.55%. That calculation is based on a price escalator of 3.70%, less a productivity factor of 0.0%, less a stretch factor of 0.15% as published in the report entitled "Empirical Research in Support of Incentive Rate-Setting: 2020 Benchmarking Update" released by the OEB on August 27, 2021.

# 7. Shared Tax Savings

Essex is not seeking approval of any shared tax savings adjustments as part of this application.

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# In its 2022 rate application, Essex deferred disposition of its 2019 and 2020 balances pending a review of Accounts 1588 and 1589 relating to consistency with accounting guidance and settlement requirements. As this review is ongoing (see Section 3 above), Essex is not requesting disposition of its 2019, 2020 and 2021 balances in this

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Figure 1 – Proposed DVA Rate Riders

1589, for 2021 in this application.

8. Deferral and Variance Accounts

Rate Class	Unit	Metered kWh	Metered kW	(	roposed Group 1 /A Riders	D	roposed VA Rider Non-WMP
RESIDENTIAL SERVICE CLASSIFICATION	kWh	277,440,136	-	\$	0.0031	\$	-
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	62,314,973	35,069	\$	0.0031	\$	- 1
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	177,428,224	507,900	\$	0.6980	\$	0.3992
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	28,075,681	88,339	\$	1.0052	\$	- 6
UNMETERED SCATTERED LOAN SERVICE CLASSIFICATION	kWh	1,408,705	-	\$	0.0032	\$	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	278,848	761	\$	1.1588	\$	-
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,445,127	7,401	\$	1.0449	\$	-
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application, nor is it requesting that the previously approved interim disposition of 2017

Essex is requesting disposition of Group 1 balances, excluding Accounts 1588 and

Essex is proposing an 8-month disposition period rather than the default disposition

period of one year to coincide with its Cost of Service submission scheduled to be

summarizes Essex's proposed rate riders for Group 1 accounts to be recovered over an

submitted by April 30, 2023 for rates effective January 1, 2024.

and 2018 Group 1 balances be declared final, until such time its review is complete.

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8-month period:

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# 9. Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)

Ontario launched the 2015-2020 Conservation First Framework for Conservation and Demand Management ("CDM") programs in early 2015. In partnership with the Independent Electricity System Operator ("IESO"), Essex participated and was highly successful in reaching its 6-year 2020 conservation target at the end of 2017. Consistent with Board guidance, Essex established a Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA") which is intended to track lost revenues associated with the operation of CDM programs.

Essex last disposed of claims for lost revenue during its 2020 IRM application (EB-2019-0034) for 2017 and related 2018 adjustments. As part of this application, Essex is not currently applying to dispose of any balances, but intends to bring forward any application for disposition of balances in its Cost of Service application to be submitted by April 30, 2023 for rates effective January 1, 2024.

## 10. Retail Transmission Service Rates (RTSR)

Essex has adjusted its retail transmission service rates to recover the wholesale transmission, network and connection costs that it will be charging to customers. Essex has used the worksheets included in the 2023 IRM rate generator model. Essex confirms that the 2023 RTSR rates are calculated correctly.

Essex used the wholesale quantities billed for 2021 and Hydro One Sub-Transmission class rates from 2022 to calculate the forecasted rates for 2023.

## 11. Rate Design for Residential Customers

On April 2<sup>nd</sup>, 2015, the Board released "A New Distribution Rate Design for Residential Electricity Customers", whereby the Board directed all Distributors to recover distribution costs via a wholly-fixed monthly service charge and to phase it in over a four-year period. Essex confirms that Residential rates were fully fixed on May 1<sup>st</sup>, 2019 and no further adjustments are required.

 Essex also reviewed residential customers at the 10<sup>th</sup> consumption percentile to ensure that the new rate design along with other rate changes included in this application are not causing a total bill impact of 10% or greater. As shown in section 12 below, the impact is -0.8%.

To determine the 10<sup>th</sup> consumption percentile, Essex used the following methodology:

1. Consumption data for residential customers for meter readings between January 1, 2021 and December 31, 2021 was used.

2. The data was sorted and summarized by customer account. The consumption was provided on a monthly basis.

3. The monthly consumption was then sorted and all values less than 1 were removed in order to determine the 10<sup>th</sup> percentile.

4. The 10<sup>th</sup> percentile customer consumptions were then averaged. The overall average was determined to be 328 kWh per month.

 5. The average consumption of 328 kWh per month was included in the bill impact calculations.

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# 12. Proposed Rates and Bill Impacts

318 319 The following table outlines Essex's proposed rate impacts resulting from this Application:

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Figure 6 – Proposed Bill Impacts By Class

RATE CLASSES / CATEGORIES					Sub-	Total			Tota	
(eg: Residential TOU, Residential Retailer)	Units	А			В		С		Total E	3ill
	8	\$	%	ž	\$	%	\$	7.	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.02	3.4%	\$	(2.67)	-6.4%	\$ (2.67)	-5.1%	\$ (2.70)	-2.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.37	3.5%	\$	(9.04)	-9.1%	\$ (9.04)	-7.2%	\$ (9.16)	-2.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP	kW	\$ 17.66	2.7%	\$	(159.13)	-14.8%	\$ (159.93)	-10.1%	\$ (180.72)	-2.8%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 44.72	3.6%	\$	(11.83)	-0.7%	\$ (11.83)	-0.7%	\$ (13.37)	-0.1%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 43.27	3.5%	\$	39.14	3.2%	\$ 39.14	3.2%	\$ 39.65	2.9%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 39.83	3.4%	\$	(44.99)	-3.4%	\$ (45.22)	-3.1%	\$ (51.10)	-3.0%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$374.88	3.6%	\$	221.34	2.1%	\$ 221.12	2.1%	\$ 249.86	1.9%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.02	3.5%	\$	(0.60)	-1.7%	\$ (0.60)	-1.5%	\$ (0.61)	-0.8%

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# 13. Rate Generator

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A copy of the Rate Generator Model is included in Appendix B of this rate application.

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# 14. Management Action Plan Update

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A copy of an updated Management Action Plan is included as Appendix C of this rate application consistent with Essex's 2018 Cost of Service Settlement Agreement.



November 1, 2022

Ms. Nancy Marconi Ontario Energy Board P.O. Box 2319 27<sup>th</sup> Floor, 2300 Yonge Street Toronto, Ontario M4P 1E4

Re: 2023 IRM Rate Application Board File No.: EB-2022-0031

Dear Ms. Marconi,

Please accept this letter as confirmation that the documents filed in support of Essex Powerlines Corporation's referenced application do not include any personal information as defined in the Freedom of Information and Protection of Privacy Act.

If you require any further information, please do not hesitate to contact me.

Regards,

[Original Signed By]

**Grace Flood, CPA, CA**Manager of Accounting
Essex Powerlines Corporation

cc. Joe Barile, Vice President of Regulatory and Corporate Affairs Wasi Mohammed, Manager of Regulatory Affairs

# **Appendix A**

Effective and Implementation Date May 1, 2022

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

EB-2021-0023

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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 apartments 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	\$	28.66
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0035
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kWh \$/kWh	(0.0002) 0.0080
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kWh	0.0019
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	<b>¢</b>	0.25

Effective and Implementation Date May 1, 2022

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

EB-2021-0023

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	38.62
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0132
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kWh \$/kWh	(0.0002) 0.0088
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kWh	0.0017
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## Effective and Implementation Date May 1, 2022

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

EB-2021-0023

# **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**

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

#### APPLICATION

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

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

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

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

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

It should be noted that this schedule does not list any 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.

Service Charge	\$	252.83
Distribution Volumetric Rate	\$/kW	2.4450
Low Voltage Service Rate	\$/kW	1.4462
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers	\$/kW	(0.0502)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2063)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	3.0569

# Effective and Implementation Date May 1, 2022

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

approvod contoduios of Natos, Charges and 2000 i dotore		EB-2021-0023
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	0.6459
Rate Rider for the Disposition of Accounts 1584 & 1586 - Interval Metered - effective until October 31, 2023	\$/kW	0.8913
Retail Transmission Rate - Network Service Rate	\$/kW	3.0894
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0568
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.8056
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.2808
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2022

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

EB-2021-0023

### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

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

#### APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 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 License or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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

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

Service Charge	\$	597.63
Distribution Volumetric Rate	\$/kW	1.3230
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers	\$/kW	(0.0506)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	1.1071
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2022

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

EB-2021-0023

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

It should be noted that this schedule does not list any 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**

\$	9.58
\$/kWh	0.0298
\$/kWh	0.0034
\$/kWh	(0.0002)
\$/kWh	0.0091
\$/kWh	0.0017
\$/kWh	0.0074
\$/kWh	0.0051
\$/kWh	0.0030
\$/kWh	0.0004
\$/kWh	0.0005
\$	0.25
	\$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh

Effective and Implementation Date May 1, 2022

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

EB-2021-0023

### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

Service Charge (per connection)	\$	3.40
Distribution Volumetric Rate	\$/kW	9.7547
Low Voltage Service Rate	\$/kW	0.9942
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers	\$/kVV	(0.0587)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	3.5026
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	1.0029
Retail Transmission Rate - Network Service Rate	\$/kW	2.3785
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kVV	1.5678
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2022

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

EB-2021-0023

## STREET LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

It should be noted that this schedule does not list any 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.

Service Charge (per connection)	\$	3.55
Distribution Volumetric Rate	\$/kW	9.6338
Low Voltage Service Rate	\$/kW	0.9877
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers	\$/kW	(0.0528)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	5.2985
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	0.7499
Retail Transmission Rate - Network Service Rate	\$/kW	2.3451
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5577
MONTHLY RATES AND CHARGES - Regulatory Component		

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date May 1, 2022
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2021-0023

### microFIT SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge \$ 4.55

## Effective and Implementation Date May 1, 2022

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

EB-2021-0023

### **ALLOWANCES**

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

## SPECIFIC SERVICE CHARGES

#### **APPLICATION**

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

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

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

#### **Customer Administration**

Arrears certificate	\$ 15.00
Statement of account	\$ 15.00
Duplicate invoices for previous billing	\$ 15.00
Request for other billing information	\$ 15.00
Easement letter	\$ 15.00
Income tax letter	\$ 15.00
Account history	\$ 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)	\$ 30.00
Special meter reads	\$ 30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ 30.00

#### **Non-Payment of Account**

%	1.50
\$	65.00
\$	185.00
\$	185.00
\$	415.00
	\$ \$ \$

#### Other

Service call - customer owned equipment	\$ 30.00
Service call - after regular hours	\$ 165.00
Temporary service install & remove - overhead - no transformer	\$ 500.00
Temporary service install & remove - underground - no transformer	\$ 300.00
Temporary service install & remove - overhead - with transformer	\$ 1,000.00
Specific charge for access to the power poles - \$/pole/year	\$ 34.76
(with the exception of wireless attachments)	

## Effective and Implementation Date May 1, 2022

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

EB-2021-0023

# **RETAIL SERVICE CHARGES (if applicable)**

#### **APPLICATION**

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

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

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

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

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	\$ 107.68
Monthly fixed charge, per retailer	\$ 43.08
Monthly variable charge, per customer, per retailer	\$ 1.07
Distributor-consolidated billing monthly charge, per customer, per retailer	\$ 0.64
Retailer-consolidated billing monthly credit, per customer, per retailer	\$ (0.64)
Service Transaction Requests (STR)	
Request fee, per request, applied to the requesting party	\$ 0.54
Processing fee, per request, applied to the requesting party	\$ 1.07
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)	\$ 4.31
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)	\$ 2.15

## LOSS FACTORS

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

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

1.0355

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

1.0251

# **Appendix B**



Quick Link

Ontario Energy Board's 2023 Electricity Distribution Rate Applications Webpage

		Version	1.0
Utility Name	Essex Powerlines Corporation		
Assigned EB Number	EB-2022-0031		
Name of Contact and Title	Grace Flood, Manager of Accounting		
Phone Number	(519) 737-9811 Ext 163		
Email Address	gflood@essexpowerlines.ca		
We are applying for rates effective	Monday, May 1, 2023		
Rate-Setting Method	Price Cap IR		
Select the last Cost of Service rebasing year.	2018		
To determine the first year the continuity schedules in tab 3 will be generated for input, a For all the the responses below, when selecting a year, select the year relating to the accreviewed in the 2022 rate application were to be selected, select 2020.			
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.	2016		
Determine whether scenario a or b below applies, then select the appropriate year.			
a) If the account balances were last approved on a final basis, select the year of the year- end balances that were last approved for disposition on a final basis.			
b) If the account balances were last approved on an interim basis, and	2018		
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	2016		
Determine whether scenario a or b below applies, then select the appropriate year.			
a) If the account balances were last approved on a final basis, select the year of the year- end balances that the balance was were last approved on a final basis.			
b) If the accounts were last approved on an interim basis, and			
<ul> <li>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.</li> </ul>	2020		
<ul> <li>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.</li> </ul>			
4. Select the earliest vintage year in which there is a balance in Account 1595.	2018		
(e.g. If 2016 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2016.)			
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: Essex Powerlines Corporation is:	Fully Embedded		
8. Have you transitioned to fully fixed rates?	Yes		
Legend  Pale green cells represent input cells.  Pale blue cells represent drop-down lists. The applicant should select the appropriate ite	m from the drop-down list.		



# **Essex Powerlines Corporation TARIFF OF RATES AND CHARGES**

Effective and Implementation Date May 1, 2022

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

EB-2021-0023

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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 apartments 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**

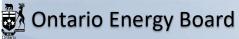
The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

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.

Service Charge	\$	28.66
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0035
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023		
Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kWh	0.0080
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kWh	0.0019
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

Service Charge Smart Metering Entity Charge - effective until December 31, 2022 Distribution Volumetric Rate Low Voltage Service Rate	\$ \$ \$/kWh \$/kWh	38.62 0.57 0.0132 0.0034
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023 Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh \$/kWh \$/kWh \$/kWh	(0.0002) 0.0088 0.0017 0.0074 0.0051
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR Capacity Based Recovery (CBR) - Applicable for Class B Customers Rural or Remote Electricity Rate Protection Charge (RRRP) Standard Supply Service - Administrative Charge (if applicable)	\$/kWh \$/kWh \$/kWh \$	0.0030 0.0004 0.0005 0.25



# **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**

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

### **APPLICATION**

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

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

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

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

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

It should be noted that this schedule does not list any 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.

Service Charge	\$	252.83
Distribution Volumetric Rate	\$/kW	2.4450
Low Voltage Service Rate	\$/kW	1.4462
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers	\$/kW	(0.0502)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2063)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	3.0569
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	0.6459
Rate Rider for the Disposition of Accounts 1584 & 1586 - Interval Metered - effective until October 31, 2023	\$/kW	0.8913
Retail Transmission Rate - Network Service Rate	\$/kW	3.0894
Retail Transmission Rate - Line and Transformation Connection कि स्वार्थ कि सिंग्डि Chedule		Month day, 56% ar
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.8056



# **Incentive Rate-setting Mechanism** Rate Generator for 2023 Filers Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered \$/kW

2.2808

### **MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

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

#### **APPLICATION**

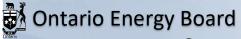
The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of 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 License or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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

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

Service Charge	\$	597.63
Distribution Volumetric Rate	\$/kW	1.3230
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023 Applicable only for Class B Customers Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW \$/kW	(0.0506) 1.1071
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### **APPLICATION**

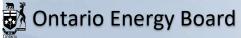
The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

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

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

It should be noted that this schedule does not list any 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.

Service Charge (per connection)	\$	9.58
Distribution Volumetric Rate	\$/kWh	0.0298
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023		
Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kWh	0.0091
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kWh	0.0017
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



## SENTINEL LIGHTING SERVICE CLASSIFICATION

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

Service Charge (per connection)	\$	3.40
Distribution Volumetric Rate	\$/kW	9.7547
Low Voltage Service Rate	\$/kW	0.9942
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023		
Applicable only for Class B Customers	\$/kW	(0.0587)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	3.5026
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	1.0029
Retail Transmission Rate - Network Service Rate	\$/kW	2.3785
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5678
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



#### STREET LIGHTING SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

It should be noted that this schedule does not list any 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.

Service Charge (per connection)	\$	3.55
Distribution Volumetric Rate	\$/kW	9.6338
Low Voltage Service Rate	\$/kW	0.9877
Rate Rider for Disposition of Capacity Based Recovery Account (2022) - effective until April 30, 2023		
Applicable only for Class B Customers	\$/kW	(0.0528)
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	5.2985
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	0.7499
Retail Transmission Rate - Network Service Rate	\$/kW	2.3451
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5577
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

#### microFIT SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

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

#### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4.55
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#### **ALLOWANCES**

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

#### SPECIFIC SERVICE CHARGES

#### **APPLICATION**

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

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

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

#### **Customer Administration**

Arrears certificate	\$ 15.00
Statement of account	\$ 15.00
Duplicate invoices for previous billing	\$ 15.00
Request for other billing information	\$ 15.00
Easement letter	\$ 15.00
Income tax letter	\$ 15.00
Account history	\$ 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)	\$ 30.00
Special meter reads	\$ 30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$ 30.00



Late payment – per month		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
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 - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year	\$	34.76
(with the exception of wireless attachments)		

# RETAIL SERVICE CHARGES (if applicable)

#### **APPLICATION**

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

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

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

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

tive electricity
107.68
43.08
1.07
0.64
(0.64)
0.54
1.07
no charge
4.31
2.15
t

### LOSS FACTORS

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

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

1.0355
Total Loss Factor - Primary Metered Customer < 5,000 kW

1.0251



Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filling.

Please refer to the footnotes for further instructions.

						2018					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2018	Transactions Debit/ (Credit) during 2018	OEB-Approved Disposition during 2018	Principal Adjustments <sup>1</sup> during 2018	Closing Principal Balance as of Dec 31, 2018	Opening Interest Amounts as of Jan 1, 2018	Interest Jan 1 to Dec 31, 2018	OEB-Approved Disposition during 2018	Interest Adjustments <sup>1</sup> during 2018	Closing Interest Amounts as of Dec 31, 2018
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0				0	C				0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0				0	C				0
Variance WMS – Sub-account CBR Class B⁵	1580	0				0	C				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	C				0
RSVA - Power <sup>4</sup>	1588	0			(484,573)	(484,573)	C			(59,722)	(59,722)
RSVA - Global Adjustment <sup>4</sup>	1589	0			(1,729,247)	(1,729,247)	C			(31,607)	(31,607)
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	0	19,163	(1,516,843)	(9,788)	1,526,218	C	9,805			9,805
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0	C				0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	0				0	C				0
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0				0	C				0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>											
Not to be disposed of until two years after rate rider has expired and that balance has been audited.	1595										
Refer to the Filing Requirements for disposition eligibility.		0				0	C				0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	(1,729,247)	(1,729,247)	C	0	0	(31,607)	(31,607)
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	19,163	(1,516,843)		1,041,645	C	9,805	0	(59,722)	
Total Group 1 Balance requested for disposition		0	19,163			(687,602)	C		0	(91,329)	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	C				0
Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition		0	19,163	(1,516,843)	(2,223,608)	(687,602)	C	9,805	0	(91,329)	(81,524)

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.

<sup>1</sup> 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, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 rate decision.
- 2) If the LDC's rate year begins on May 1, 2023, the projected interest is recorded from January 1, 2022 to April 30, 2023 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 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 (2020), (2021), (2022) will not be eligible for disposition in the 2023 rate application.

- 4 New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1599. 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.





Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filling.

Please refer to the footnotes for further instructions.

						2019					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments <sup>1</sup> during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments <sup>1</sup> during 2019	Closing Interest Amounts as of Dec 31, 2019
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0				0	0				0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0
RSVA - Power <sup>4</sup>	1588	(484,573)	(329,199)			(813,772)	(59,722)	(13,717)			(73,439)
RSVA - Global Adjustment <sup>4</sup>	1589	(1,729,247)	2,547,110			817,863	(31,607)	33,948			2,341
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	1,526,218	(685,958)			840,260	9,805	37,436			47,241
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>											
Not to be disposed of until two years after rate rider has expired and that balance has been audited.	1595										
Refer to the Filing Requirements for disposition eligibility.		0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	(1,729,247)	2,547,110	0	0	817,863	(31,607)	33,948	0	0	2,341
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	1000	1,041,645	(1,015,157)	0	0	26,488	(49,917)			0	
Total Group 1 Balance requested for disposition		(687,602)	1,531,953	0	0	844,351	(81,524)		0	0	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Extent variance Account (only input amounts if applying for disposition of this account)	1300					Ü	0				0
Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition		(687,602)	1,531,953	0	0	844,351	(81,524)	57,667	0	0	(23,857)

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.

<sup>1</sup> 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, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 rate decision.
- 2) If the LDC's rate year begins on May 1, 2023, the projected interest is recorded from January 1, 2022 to April 30, 2023 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 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 (2020), (2021), (2022) will not be eligible for disposition in the 2023 rate application.

- 4 New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1599. 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.





Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filling.

Please refer to the footnotes for further instructions.

						2020					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2020	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments <sup>1</sup> during 2020	Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020	Interest Jan 1 to Dec 31, 2020	OEB-Approved Disposition during 2020	Interest Adjustments <sup>1</sup> during 2020	Closing Interest Amounts as of Dec 31, 2020
Group 1 Accounts											
LV Variance Account	1550	0			809,100	809,100	0			49,818	49,818
Smart Metering Entity Charge Variance Account	1551	0			(16,262)	(16,262)	0			(830)	(830)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0			(314,045)	(314,045)	0			(11,841)	(11,841)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0			(76,578)	(76,578)	0			(3,533)	(3,533)
RSVA - Retail Transmission Network Charge	1584	0			633,643	633,643	0			48,010	
RSVA - Retail Transmission Connection Charge	1586	0			621,977	621,977	0			36,103	
RSVA - Power <sup>4</sup>	1588	(813,772)	(303,047)			(1,116,819)	(73,439)	(24,584)			(98,023)
RSVA - Global Adjustment <sup>4</sup>	1589	817,863	926,291			1,744,154	2,341	29,518			31,859
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	840,260	(758,534)			81,726	47,241	10,804			58,045
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	0	3,220,224			3,220,224	0	21,437			21,437
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>											
Not to be disposed of until two years after rate rider has expired and that balance has been audited.	1595										
Refer to the Filing Requirements for disposition eligibility.		0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	817.863	926,291	0	0	1,744,154	2,341	29,518	0	0	31,859
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		26,488	2,158,643	0	1,657,835	3,842,966	(26,198)	7,657	0	117,727	
Total Group 1 Balance requested for disposition		844,351	3,084,934	0		5,587,120	(23,857)	37,175	0	117,727	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition		844,351	3,084,934	0	1,657,835	5,587,120	(23,857)	37,175	0	117,727	' 131,045

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.

<sup>1</sup> 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, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 rate decision.
- 2) If the LDC's rate year begins on May 1, 2023, the projected interest is recorded from January 1, 2022 to April 30, 2023 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 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 (2020), (2021), (2022) will not be eligible for disposition in the 2023 rate application.

- 4 New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1599. 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.





Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filling.

Please refer to the footnotes for further instructions.

						2021					
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments <sup>1</sup> during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments <sup>1</sup> during 2021	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts											
LV Variance Account	1550	809,100	828,760			1,637,860	49,818	4,072			53,890
Smart Metering Entity Charge Variance Account	1551	(16,262)	(19,784)			(36,046)	(830)	(35)			(865)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(314,045)	405,212			91,167	(11,841)	970			(10,871)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	(76,578)	(62,731)			(139,309)	(3,533)	(81)			(3,614)
RSVA - Retail Transmission Network Charge	1584	633,643	(68,305)			565,338	48,010	(1,185)			46,825
RSVA - Retail Transmission Connection Charge	1586	621,977	(52,858)			569,119	36,103	(1,296)			34,807
RSVA - Power <sup>4</sup>	1588	(1,116,819)	2,712,996		(1,596,177)	0	(98,023)	54,309		43,714	0
RSVA - Global Adjustment <sup>4</sup>	1589	1,744,154	(201,199)		(1,542,955)	0	31,859	49,978		(81,837)	0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	81,726	(188,224)			(106,498)	58,045	1,236			59,281
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	3,220,224	(1,297,800)			1,922,424	21,437	14,978			36,415
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0	(351,713)			(351,713)	0	(1,929)			(1,929)
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup> Not to be disposed of until two years after rate rider has expired and that balance has been audited.	1595										
Refer to the Filing Requirements for disposition eligibility.		0				0	0				0
RSVA - Global Adjustment requested for disposition	1589	1,744,154	(201,199)	C	(1,542,955)	0	31,859	49,978	0	(81,837)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		3,842,966	1,905,553	O	(1,596,177)	4,152,342	99,186	71,039	0	43,714	213,939
Total Group 1 Balance requested for disposition		5,587,120	1,704,354	0	(3,139,132)	4,152,342	131,045	121,017	0	(38,123)	213,939
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		C		0	0				(
Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition		5,587,120	1,704,354	O	(3,139,132)	4,152,342	131,045	121,017	0	(38,123)	213,939

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.

<sup>1</sup> 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, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 rate decision.
- 2) If the LDC's rate year begins on May 1, 2023, the projected interest is recorded from January 1, 2022 to April 30, 2023 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 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 (2020), (2021), (2022) will not be eligible for disposition in the 2023 rate application.

- 4 New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1599. 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.





Please complete the following continuity schedule for the following Deferral/Variance Accounts. Enter information into green cells only. Please see instructions tab for detailed instructions on how to complete tabs 3 to 7. Column BV has been prepopulated from the latest 2.1.7 RRR filling.

Please refer to the footnotes for further instructions.

			2	2022		Projected In	terest on Dec-31	-2021 Bala	nces		2.1.7 RRR <sup>5</sup>	
Account Descriptions	Account Number	Principal Disposition during 2022 - instructed by OEB	Interest Disposition during 2022 - instructed by OEB	Closing Principal Balances as of Dec 31, 2020 Adjusted for Disposition during 2022	Closing Interest Balances as of Dec 31, 2020 Adjusted for Disposition during 2022	Projected Interest from Jan 1, 2022 to Dec 31, 2022 on Dec 31, 2021 balance adjusted for disposition during 2022 <sup>2</sup>	Projected Interest from Jan 1, 2023 to Apr 30, 2023 on Dec 31, 2021 balance adjusted for disposition during 2022 <sup>2</sup>	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2021	Variance RRR vs. 2021 Balance (Principal + Interest)
Group 1 Accounts												
LV Variance Account	1550	809,100	49,818	828,760	4,072	15,871	10,691	30,634	859,394		1,691,750	0
Smart Metering Entity Charge Variance Account	1551	(16,262)	(830)	(19,784)	(35)	(379)	(255)	(669)	(20,453)		(36,911)	0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(314,045)	(11,841)	405,212	970	7,760	5,227	13,957	419,169		(62,627)	(142,923)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580			0	0			0	0		0	0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	(76,578)	(3,533)	(62,731)	(81)	(1,201)	(809)	(2,091)	(64,822)		(142,923)	0
RSVA - Retail Transmission Network Charge	1584	633,643	48,010		(1,185)	(1,308)	(881)	(3,374)	(71,679)		612,163	
RSVA - Retail Transmission Connection Charge	1586	621,977	36,103	(52,858)	(1,296)	(1,012)	(682)	(2,990)	(55,848)		603,926	5.7
RSVA - Power <sup>4</sup>	1588			0	0			0	0		1,552,463	1,552,463
RSVA - Global Adjustment⁴	1589			0	0			0	0		1,624,793	1,624,793
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595			(106,498)	59,281	(2,039)	(1,374)	55,868	0	No	(47,217)	0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595			0	0			0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595			1,922,424	36,415	36,814	24,799	98,028	0	No	1,958,839	0
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595			(351,713)	(1,929)	(6,735)	(4,537)	(13,201)	0	No	(353,643)	(1)
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>												
Not to be disposed of until two years after rate rider has expired and that balance has been audited.	1595									No		
Refer to the Filing Requirements for disposition eligibility.				0	0			0	0			0
RSVA - Global Adjustment requested for disposition	1589		0	0	0		0	0	0		1,624,793	1,624,793
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	1509	1,657,835	117,727	2,494,507	96,212	47,771	32,179	176,162	1,065,761		5,918,744	
Total Group 1 Balance excluding Account 1569 - Global Adjustment requested for disposition		1,657,835	117,727	2,494,507	96,212 96,212	47,771 47,771	32,179	176,162	1,065,761		7,543,536	3,177,255
Total Group 1 Datance requested for disposition		1,007,035	111,121	2,494,507	90,212	47,771	32,179	170,102	1,000,761		1,043,530	3,111,233
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0		0	0
Total Group 1 Balance including Account 1568 - LRAMVA requested for disposition		1,657,835	117,727	2,494,507	96,212	47,771	32,179	176,162	1,065,761		7,543,536	3,177,255

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.

<sup>1</sup> 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, 2023, the projected interest is recorded from January 1, 2022 to December 31, 2022 on the December 31, 2021 balances adjusted to remove balances approved for disposition in the 2022 rate decision.
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- 4 New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 titled Accounting Procedures Handbook Update Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1599. 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.





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

If you have identified any issues, please contact the OEB.

Have you confirmed the accuracy of the data below?

Yes

If a distributor uses the actual GA price to hill non-RPP Class B customers for an entire

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.

Please contact the OEB to make adjustments to the IRM rate generator for this situation.

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 <mark>kW</mark> for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	277,440,136	0	4,385,735	0	0	0	277,440,136	0		28,637
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	62,314,973	35,069	12,834,873	35,069	0	0	62,314,973	35,069		2,065
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	177,428,224	507,900	144,997,489	423,759	9,552,768	18,119	167,875,456	489,781		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	28,075,681	88,339	28,075,681	88,339	0	0	28,075,681	88,339		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,408,705	0	758,940	0	0	0	1,408,705	0		
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	278,848	761	23,483	0	0	0	278,848	761		
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,445,127	7,401	2,445,127	7,401	0	0	2,445,127	7,401		
	Total	549,391,694	639,471	193,521,329	554,569	9,552,768	18,119	539,838,927	621,352	(	30,702

#### Threshold Test

Total Claim (including Account 1568)

Total Claim for Threshold Test (All Group 1 Accounts)

Threshold Test (Total claim per kWh) <sup>2</sup>

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.



\$1,065,761

\$1,065,761

\$0.0019

<sup>&</sup>lt;sup>1</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>&</sup>lt;sup>2</sup> The Threshold Test does not include the amount in 1568.

<sup>&</sup>lt;sup>3</sup> The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

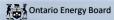


No input required. This worksheet allocates the deferral/variance account balances (Group 1 and Account 1568) to the appropriate classes as per EDDVAR dated July 31, 2009.

#### **Allocation of Group 1 Accounts (including Account 1568)**

		% of Customer	% of Total kWh adjusted for		a	Total less WMP			Total less WMP	
Rate Class	% of Total kWh	Numbers **	WMP	1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	50.5%	93.3%	51.4%	433,990	(19,077)	215,424	(36,198)	(28,203)	0	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	11.3%	6.7%	11.5%	97,477	(1,376)	48,386	(8,130)	(6,335)	0	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	32.3%	0.0%	31.1%	277,545	0	130,350	(23,149)	(18,036)	0	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	5.1%	0.0%	5.2%	43,918	0	21,800	(3,663)	(2,854)	0	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	2,204	0	1,094	(184)	(143)	0	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	436	0	217	(36)	(28)	0	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.5%	3,825	0	1,899	(319)	(249)	0	0
Total	100.0%	100.0%	100.0%	859,394	(20,453)	419,169	(71,679)	(55,848)	0	0

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



1a	The year Account 1589 GA was last disposed	2018	]					
1b	The year Account 1580 CBR Class B was last disposed	2020	Note that the sub-account was established in 2015.					
2a	Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?	Yes	(If you received approval to dispose of the GA account balance as at December 31, 2018, the period the GA variance accumulated would be 2019 to 2021.)					
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)?	Yes	(If you received approval to dispose of the CBR Class B account balance as at December 31, 2018, the period the CBR Class B variance accumulated would be 2019 to 2021.)					
3a	Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).	6						
		Transition Customers - N	Non-loss Adjusted Billing Determinants by Customer		20		20	
		Customer	Rate Class		July to December	January to June	July to December	January to June
		Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		,	15,143,288	5,775,0
				kW			29,274	13,4
				Class A/B			A	В
		Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh				
				kW				

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

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

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 customer for the full year before/after the transition year (E.g. if a customer transitioned from Class B to A in 2020, exclude this customer's consumption for 2020 but include this customer's consumption in 2021 as they were a Class A customer for the full year.

1

Customer 4

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

	Rate Class		2021	2020	2019
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	38,457,224	10,763,986	10,511,880
		kW	90,994	27,936	26,416

769,774

2,812

9,562

734,600

435,151

2,237

3,418

15,193,890

29,542

4,541

1,684,375

885.521

2,762

3,221

1,496,354 3,686

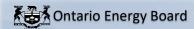
743,743

2,809

3,176

5,667,131

13,139 1,591,344



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

Year the Account 1589 GA Balance Last Disposed

2018

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

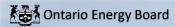
		Total	2021	2020	2019
Non-RPP Consumption Less WMP Consumption	Α	588,051,585	193,521,329	189,643,779	204,886,477
Less Class A Consumption for Partial Year Class A Customers	В	26,766,021	1,575,089	17,932,457	7,258,475
Less Consumption for Full Year Class A Customers	С	59,733,090	38,457,224	10,763,986	10,511,880
Total Class B Consumption for Years During Balance					
Accumulation	D = A-B-C	501,552,474	153,489,016	160,947,336	187,116,122
All Class B Consumption for Transition Customers	E	26,050,649	1,204,925	8,022,018	16,823,706
Transition Customers' Portion of Total Consumption	F = E/D	5.19%			

#### Allocation of Total GA Balance \$

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

#### Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers	6						
Customer	for Transition Customers During the Period When They Were Class B	metered Consumption (kwn) for	During the Period When They	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019		Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1	20,968,988	0	5,775,097	15,193,890	80.49%	\$ -	\$ -
Customer 2	1,629,816	0	0	1,629,816	6.26%	\$ -	\$ -
Customer 3	1,496,354	0	1,496,354	0	5.74%	\$ -	\$ -
Customer 4	1,513,517	769,774	743,743	0	5.81%	\$ -	\$ -
Customer 5	6,824	0	6,824	0	0.03%	\$ -	\$ -
Customer 6	435,151	435,151	0	0	1.67%	\$ -	\$ -
Total	26,050,649	1,204,925	8,022,018	16,823,706	100.00%	\$ -	



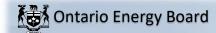
The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the 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 (see Chapter 3, Filing Requirements)

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	8

Rate Rider Recovery to be used below

		Total Metered Non-RPP 2021 Consumption excluding WMP	for Class A Customers that were Class A for the entire period GA balance accumulated	Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2021 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	Total GA \$ allocated to Current Class B % of total kWh Customers		GA Rate Rider	
		kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	4,385,735	0	0	4,385,735	2.9%	\$0	\$0.0000	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	12,834,873	0	0	12,834,873	8.4%	\$0	\$0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	144,997,489	38,457,224	2,780,014	103,760,251	68.1%	\$0	\$0.0000	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	28,075,681	0	0	28,075,681	18.4%	\$0	\$0.0000	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	758,940	0	0	758,940	0.5%	\$0	\$0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	23,483	0	0	23,483	0.0%	\$0	\$0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,445,127	0	0	2,445,127	1.6%	\$0	\$0.0000	kWh
	Total	103 521 320	38 457 224	2 780 014	152 284 090	100.0%	ŚŊ	<u>"</u>	



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

Year Account 1580 CBR Class B was Last Disposed 2020

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2021
Total Consumption Less WMP Consumption	A	539,838,927	539,838,927
Less Class A Consumption for Partial Year Class A Customers	В	1,575,089	1,575,089
Less Consumption for Full Year Class A Customers	С	38,457,224	38,457,224
Total Class B Consumption for Years During Balance			
Accumulation	D = A-B-C	499,806,614	499,806,614
All Class B Consumption for Transition Customers	E	1,204,925	1,204,925
Transition Customers' Portion of Total Consumption	F = E/D	0.24%	

#### Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	-\$ 64	4,822
Transition Customers Portion of CBR Class B Balance	H=F*G	-\$	156
CBR Class B Balance to be disposed to Current Class B Customers			
through Rate Rider	I=G-H	-\$ 64	4,666

#### Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers	2					
Customer	Total Metered Class B Consumption (kWh) for Transi Customers During the Period V They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2021		Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments	
Customer 4	769	774 769,774	63.89%	-\$ 100	-\$	8
Customer 6	435	151 435,151	36.11%	-\$ 56	-\$	5
Total	1,204	925 1,204,925	100.00%	-\$ 156	T-\$	13



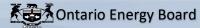
No input required. The purpose of this tab is to calculate the CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The year Account 1580 CBR Class B was last disposed

2020

DECIDENTIAL CEDITICS CLASSIFICATION
RESIDENTIAL SERVICE CLASSIFICATION
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
SENTINEL LIGHTING SERVICE CLASSIFICATION
STREET LIGHTING SERVICE CLASSIFICATION

	Total Metered 2021 Co Minus WMP		tal Metered 2021 Consumption for Full Year Class A Customers		Total Metered 2021 Consumption for Transition Customers		Metered 2021 Consumption for Customers (Total Consumption L A and Transition Customers' C	ESS WMP, Class	% 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				
kWh	277,440,136	0	0	0	0	0	277,440,136	0	55.6%	(\$35,982)	(\$0.0002)	kWh
kWh	62,314,973	35,069	0	0	0	0	62,314,973	35,069	12.5%	(\$8,082)	(\$0.0002)	kWh
kW	167,875,456	489,781	38,457,224	90,994	2,780,014	18,029	126,638,218	380,758	25.4%	(\$16,424)	(\$0.0647)	kW
kW	28,075,681	88,339	0	0	0	0	28,075,681	88,339	5.6%	(\$3,641)	(\$0.0618)	kW
kWh	1,408,705	0	0	0	0	0	1,408,705	0	0.3%	(\$183)	(\$0.0002)	kWh
kW	278,848	761	0	0	0	0	278,848	761	0.1%	(\$36)	(\$0.0709)	kW
kW	2,445,127	7,401	0	0	0	0	2,445,127	7,401	0.5%	(\$317)	(\$0.0642)	kW
Total	539 838 927	621 352	38 457 224	90 994	2 780 014	18 029	498 601 688	512 328	100.0%	(\$64,665)		



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)
DVA Proposed Rate Rider Recovery Period (in months)
LRAM Proposed Rate Rider Recovery Period (in months)

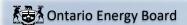
12	
8	Rate Rider Recovery to be used below
8	Rate Rider Recovery to be used below

							Allocation of Group 1		Deletial/Variatice		
				<b>Total Metered</b>	<b>Total Metered</b>	Allocation of Group 1	Account Balances to Non-	Deferral/Variance	Account Rate Rider for		
		Total Metered	Metered kW	kWh less WMP	kW less WMP	Account Balances to All	WMP Classes Only (If	Account Rate	Non-WMP	Account 1568	
Rate Class	Unit	kWh	or kVA	consumption	consumption	Classes <sup>2</sup>	Applicable) <sup>2</sup>	Rider <sup>2</sup>	(if applicable) 2	Rate Rider	Revenue Reconcilation <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	277,440,136	0	277,440,136	0	565,936		0.0031	0.0000	0.0000	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	62,314,973	35,069	62,314,973	35,069	130,022		0.0031	0.0000	0.0000	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	177,428,224	507,900	167,875,456	489,781	236,359	130,350	0.6980	0.3992	0.0000	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	28,075,681	88,339	28,075,681	88,339	59,201		1.0052	0.0000	0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,408,705	0	1,408,705	0	2,970		0.0032	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	278,848	761	278,848	761	588		1.1588	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,445,127	7,401	2,445,127	7,401	5,156		1.0449	0.0000	0.0000	

1,201,971.66

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> 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.



#### **Summary - Sharing of Tax Change Forecast Amounts**

	2018	2023
OEB-Approved Rate Base	\$ 58,033,511	\$ 58,033,511
OEB-Approved Regulatory Taxable Income	\$ 58,033,511	\$ 58,033,511
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 8,705,027
Provincial Taxes Payable		\$ 6,673,854
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate	_	11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	\$ 15,378,880	\$ 15,378,880
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ 15,378,880	\$ 15,378,880
Grossed-up Income Taxes	\$ 20,923,647	\$ 20,923,647
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 \$15 million or more. Effective for the 2022 taxation year, the Federal small business deduction is revised to be completely eliminated when the taxable capital is \$50 million or more.
- 2. The OEB's proxy for taxable capital is rate base.



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%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		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	277,440,136		0	0.00	\$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	62,314,973	35,069	0	0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	177,428,224	507,900	0	0.0000	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	28,075,681	88,339	0	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,408,705		0	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	278,848	761	0	0.0000	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,445,127	7,401	0	0.0000	kW
Total		5/0 301 60/	630 471	Śū		



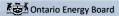
Columns E and F have been populated with data from the most recent RRR filing. Rate classes that have more than one Network or Connection charge will notice that the cells are highlighted in green and unlocked. If the data needs to be modified, please make the necessary adjustments and note the changes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

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	0.0087	277.440.136	0	1.0355	287.289.261	
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	277,440,136	0	1.0355	287,289,261	
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	62.314.973	35,069	1.0355	64.527.155	
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051	62,314,973	35,069	1.0355	64.527.155	
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0894	2,109,701	6,155			
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0568	2,109,701	6,155			
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.8056	175,318,523	501,745			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Inte	rval Metered \$/kW	2.2808	175,318,523	501,745			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	1,408,705	0	1.0355	1,458,714	
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051	1,408,705	0	1.0355	1,458,714	
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3785	278,848	761			
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5678	278,848	761			
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3451	2,445,127	7,401			
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5577	2,445,127	7,401			

Non-Loss

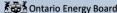


Uniform Transmission Rates	Unit	2021 Jan to Jun	2021 Jul to Dec	2022 Jan to Mar	2022 Apr to Dec	2023
Rate Description		Rate		Rate	Rate	Rate
Network Service Rate	kW	\$ 4.67	\$ 4.90	\$ 5.13 \$	5.46	\$ 5.46
Line Connection Service Rate	kW	\$ 0.77	\$ 0.81	\$ 0.88 \$	0.88	\$ 0.88
Transformation Connection Service Rate	kW	\$ 2.53	\$ 2.65	\$ 2.81 \$	2.81	\$ 2.81
Hydro One Sub-Transmission Rates	Unit	2021		2022		2023
Rate Description		Rate		Rate		Rate
Network Service Rate	kW	\$	3.4778	\$	4.3473	\$ 4.3473
Line Connection Service Rate	kW	\$	0.8128	\$	0.6788	\$ 0.6788
Transformation Connection Service Rate	kW	\$	2.0458	\$	2.3267	\$ 2.3267
Both Line and Transformation Connection Service Rate	kW	\$	2.8586	\$	3.0055	\$ 3.0055
If needed, add extra host here. (I)	Unit	2021		2022		2023
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	2021		2022		2023
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	\$	-	\$	-	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$	Historical	2021	Current 2	2022	Forecast 2023

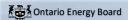


In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed. If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please doubte check the big data entered in "Units Billice" 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 Month											
	Units Billed	Network Rate	Amount	Li Units Billed	ne Connect Rate	Amount	Transfo Units Billed	rmation Co Rate	Amount	Tot	al Connection 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		Š	-
May		\$0.00			\$0.00			\$0.00		s	-
June		\$0.00			\$0.00			\$0.00		s	_
July		\$0.00			\$0.00			\$0.00		Š	_
August		\$0.00			\$0.00			\$0.00		š	
September		\$0.00			\$0.00			\$0.00		s	
October		\$0.00			\$0.00			\$0.00		\$	-
								\$0.00			-
November		\$0.00			\$0.00			\$0.00		\$	-
December		\$0.00			\$0.00			\$0.00		\$	-
Total	- 8		s -		s -	s -		s -	s -	\$	
Hydro One		Network		11	ne Connect	tion	Transfo	rmation Co	nection		al Connection
		_						_		100	
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount		Amount
January	73,753	\$3.4778	\$ 256,498	35,836	\$0.8128	\$ 29,127	74,404	\$2.0458	\$ 152,216	\$	181,343
February	75,287	\$3.4778	\$ 261,832	36,940	\$0.8128	\$ 30,024	76,438	\$2.0458	\$ 156,378	\$	186,402
March	77,838	\$3.4778	\$ 270,705	38,686	\$0.8128	\$ 31,444	78,574	\$2.0458	\$ 160,747	\$	192,191
April	65,516	\$3.4778	\$ 227,853	32,030	\$0.8128	\$ 26,034	65,762	\$2.0458	\$ 134,535	\$	160,570
May	99,993	\$3.4778	\$ 347,756	47,523	\$0.8128	\$ 38,626	100,075	\$2.0458	\$ 204,734	\$	243,360
June	123,627	\$3.4778	\$ 429,951	60,484	\$0.8128	\$ 49,162	126,126	\$2.0458	\$ 258,028	Š	307,189
July	125,999	\$3.4778	\$ 438,198	60,072	\$0.8128	\$ 48,826	126,348	\$2.0458	\$ 258,482	s	307,308
August	132.751	\$3.4778	\$ 461.683	63.858	\$0.8128	\$ 51,904	134,416	\$2.0458	\$ 274.989	s	326.892
September	111.124	\$3.4778	\$ 386,467	51.154	\$0.8128	\$ 51,904	111.206	\$2.0458	\$ 227,504	\$	269.092
October	86,689	\$3.4778	\$ 301,487	45,722	\$0.8128	\$ 37,163	88,974	\$2.0458	\$ 182,024	\$	219,187
November	80,534	\$3.4778	\$ 280,081	43,877	\$0.8128	\$ 35,663	81,835	\$2.0458	\$ 167,419	\$	203,082
December	77,533	\$3.4778	\$ 269,644	40,050	\$0.8128	\$ 32,552	78,276	\$2.0458	\$ 160,137	\$	192,690
Total	1,130,644 \$		\$ 3,932,154	556,231	\$ 0.8128	\$ 452,104	1,142,434	\$ 2.0458	\$ 2,337,192	\$	2,789,296
Add Extra Host Here (I) (if needed)		Network		Li	ne Connect	tion	Transfo	rmation Co	nnection	Tot	al Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount		Amount
January	9	š -			\$ -			S -		s	_
February	Š				\$ -			\$ -		š	_
March	Š				\$ -			\$ -		s	-
								\$ -			-
April	\$				\$ -					\$	-
May	\$				\$ -			\$ -		\$	-
June	\$	<b>.</b>			\$ -			\$ -		\$	-
July	\$				\$ -			\$ -		\$	-
August	\$				\$ -			S -		\$	-
September	\$				\$ -			s -		\$	_
October	Š				\$ -			\$ -		Š	
November	Š				\$ -			\$ -		Š	
December	Š				\$ -			\$ -		\$	-
Total	- \$	-	\$ -		\$ -	\$ -		\$ -	\$ -	\$	
Add Extra Host Here (II)		Network		Li	ne Connect	tion	Transfo	rmation Co	nnection	Tot	al Connection
				Units Billed	Rate	Amount	Units Billed	Rate	Amount		Amount
(if needed)	Unite Billed	Pate					Cities Diffed	Rate	Amount		Amount
Month	Units Billed	Rate	Amount	Omis Billed							
<b>Month</b> January	\$		Amount	Onis bined	\$ -			\$ -		\$	-
Month  January February	\$		Amount	Onts Billed	\$ - \$ -			\$ -		\$	-
Month  January February March	\$	5 - 5 -	Amount	Onis Billed	\$ - \$ - \$ -			\$ - \$ -		\$ \$	-
Month  January February March April	99	5 - 5 - 5 -	Amount	Citis bineu	\$ - \$ - \$ - \$ -			\$ - \$ - \$ -		\$ \$ \$	- - -
Month  January February March April May	999	5 - 5 - 5 -	Amount	Onts bined	\$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ -		\$ \$ \$ \$	- - - -
Month  January February March April May June	999	5 - 5 - 5 - 5 -	Amount	Units Bineu	\$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ -		\$ \$ \$ \$	-
Month  January February March April May	999	5 - 5 - 5 - 5 -	Amount	Units Bineu	\$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ -		\$ \$ \$ \$	-
Month  January February March April May June	999	5 - 5 - 5 - 5 - 5 -	Amount	Units Billed	\$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ -		\$ \$ \$ \$	-
Month  January February March April May June July	9999		Amount	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ - \$ -		\$ \$ \$ \$	- - - - - -
Month  January February March April May June July August September	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 - 5 - 5 - 5 - 5 -	Amount	Units Bineu	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ - \$ - \$ - \$ -		\$ \$ \$ \$ \$ \$ \$	- - - - - - -
Month January February March Aoril May June July August September October	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Amount	Units Bineu	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		5 5 5 5 5 5 5 5	- - - - - - - - -
Month  January February March April May June July August September October November	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Amount	Units Bineu	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		\$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - - - - - - -
Month January February March April May June July August September October	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Amount	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		5 5 5 5 5 5 5 5	- - - - - - - - - - - -
Month  January February March April May June July August September October November	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Amount	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	9		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$	-
Month  January February March April May June July August September October November December	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Amount		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ -	Transfo	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ -	**********	
Month January February March April May June July August September October November December Total	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	Amount  S -		\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ -	Transfo Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ -	*********	al Connection
Month  January February March April May June July August September October November December Total **Total	- S		S -	Li Units Billed	\$	Amount	Units Billed	\$	Amount	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount
Month  January  February  March  March  April  May  June  July  August  September  October  November  December  Total  Total  Month  January	- \$ Units Billed 73.753 \$	-   -   -     -	Amount \$ 256,498	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29,127	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 152,216	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181,343
Month  January February March April May June July August September October November December Total  Total  January February	Units Billed 73.753 \$ 75.287 \$	S	Amount \$ 256,498 \$ 261,832	Units Billed 35,836 36,940	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29,127 \$ 30,024	Units Billed 74,404 76,438	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 152,216 \$ 156,378	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181,343 186,402
Month  January  February  March  March  April  May  June  July  August  September  October  November  December  Total  Total  Month  January	Units Billed 73.753 \$ 75.287 \$	S	Amount \$ 256,498 \$ 261,832	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29,127 \$ 30,024	Units Billed	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 152,216 \$ 156,378	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181,343
Month  January February March April May June July August September October November December Total Total January February	- S Units Billed 73.753 \$ 75.287 \$ 77.838	Network  Rate  3.4778 3.4778 3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705	Units Billed 35,836 36,940	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29,127 \$ 30,024	Units Billed 74,404 76,438	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 152,216 \$ 156,378	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181,343 186,402
Month  January February March April May June July August September October November December Total Total  Month January February March April	Units Billed 7.7.53	Network  Rate  3.4778  3.4778  3.4778  3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705 \$ 227,853	Units Billed 35.836 36.940 38.886 32.030	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29,127 \$ 30,024 \$ 31,444 \$ 26,034	Units Billed 74.404 76,438 78,574 65,762	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 152,216 \$ 156,378 \$ 160,747	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181,343 186,402 192,191 160,570
Month  January February March March April May June July August September October November December Total  Total  Month January February March April May	Units Billed 73.753 \$ 75.287 \$ 77.838 \$ 65.516 \$ 99.903	Notwork  Rate  3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705 \$ 227,853 \$ 347,756	Units Billed 35,836 36,940 38,886 32,030 47,523	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29,127 \$ 30,024 \$ 31,444 \$ 26,034 \$ 38,626	Units Billed 74.404 76,438 78,574 65,762 100,075	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181,343 186,402 192,191 160,570 243,360
Month  January February March April May June July August September October November December Total Total Month January February March April May June	Units Billed 73.753  75.287  77.838  65.516  99.993  123.627	Network  Rate  3.4778  3.4778  3.4778  3.4778  3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705 \$ 277,853 \$ 347,756 \$ 429,951	Units Billed 35.836 36,940 38,886 32,030 47,523 60,484	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 29.127 \$ 30,024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162	Units Billed 74,404 76,438 78,574 65,762 100,075 126,126	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258,028	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181,343 186,402 192,191 160,570 243,360 307,189
Month  January February March March April May June July August September October November December Total  Total Month January February March April May June July	Units Billed 73.753 \$ 77.287 \$ 79.999 \$ 65.516 \$ 99.993 \$ 125,699 \$ 5 125,699	Network  Rate  3.4778  3.4778  3.4778  3.4778  3.4778  3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705 \$ 227,853 \$ 347,756 \$ 429,951 \$ 438,198	Units Billed 35,836 36,940 38,886 32,030 47,523 60,484 60,072	\$	Amount \$ 29.127 \$ 30,024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162 \$ 48,826	74.404 76.438 78.574 65.762 100.075 126.126 126.348	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258,028 \$ 258,482	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181.343 186,402 192,191 160,570 243,360 307,189 307,308
Month  January February March Aoril May June July August September October November Total  Total  Month January February March Aoril May June July August	Units Billed  73,753 75,287 77,838 65,516 99,939 122,627 125,999 132,751	Network  Rate  3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256.498 \$ 261.832 \$ 270,705 \$ 347,756 \$ 429,951 \$ 438,198 \$ 461.683	Units Billed 35,836 36,940 38,886 32,030 47,523 60,484 60,072 63,888	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29.127 \$ 30,024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49.162 \$ 48.826 \$ 51,904	74,404 76,438 78,574 65,762 100,075 126,126 126,348 134,416	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258,028 \$ 258,482 \$ 274,989	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount  181,343 186,402 192,191 160,570 243,360 307,189 307,308 326,892
Month  January February March March Aoril May June July August September October November December Total  Total  Month January February March April May June July	Units Billed 73.753 \$ 77.287 \$ 79.999 \$ 65.516 \$ 99.993 \$ 125,699 \$ 5 125,699	Network  Rate  3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705 \$ 227,853 \$ 347,756 \$ 429,951 \$ 438,198	Units Billed 35,836 36,940 38,886 32,030 47,523 60,484 60,072	\$	Amount \$ 29.127 \$ 30,024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162 \$ 48,826	74.404 76.438 78.574 65.762 100.075 126.126 126.348	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258,028 \$ 258,482	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount 181.343 186,402 192,191 160,570 243,360 307,189 307,308
Month  January February March Aoril May June July August September October November Total  Total  Month January February March Aoril May June July August	Units Billed  73.753 \$ 77.287 \$ 79.999 \$ 65.516 \$ 99.993 \$ 125.699 \$ 132.751 \$ 111.124	Network  Rate  3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256.498 \$ 261.832 \$ 270,705 \$ 347,756 \$ 429,951 \$ 438,198 \$ 461.683	Units Billed 35,836 36,940 38,886 32,030 47,523 60,484 60,072 63,888	\$	Amount \$ 29.127 \$ 30,024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49.162 \$ 48.826 \$ 51,904	74,404 76,438 78,574 65,762 100,075 126,126 126,348 134,416	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258,028 \$ 258,482 \$ 274,989 \$ 227,504	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount  181,343 186,402 192,191 160,570 243,360 307,189 307,308 326,892
Month  January February March Aoril May June July August September October November Total  Total  Month  January February March April May June July August September Cotober	Units Billed  73,753 75,287 77,838 65,516 99,993 122,527 125,999 132,751 111,124 86,689	Network  Rate  3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256.498 \$ 261.832 \$ 270.705 \$ 347.756 \$ 429.951 \$ 438.198 \$ 461.683 \$ 386.467 \$ 301.487	Units Billed 35,836 36,940 38,886 32,030 47,523 60,484 60,072 63,888 51,154 45,722	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 29,127 \$ 30,024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162 \$ 48,826 \$ 51,904 \$ 41,578 \$ 37,163	74,404 76,438 78,574 65,762 100,075 126,126 126,348 134,416 111,206 88,974	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258,028 \$ 258,028 \$ 274,989 \$ 227,504 \$ 182,024	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount  181,343 186,402 192,191 160,570 243,360 307,189 307,308 326,892 269,082 219,187
Month  January February March April May June July August September October November December  Total  Month  January February March April May June July August September October November	Units Billed 73,783 \$ 77,893 \$ 77,893 \$ 77,893 \$ 77,893 \$ 71,898 \$ 123,697 \$ 125,699 \$ 133,751 \$ 111,124 \$ 86,689 \$ 80,534 \$	Notwork  Rate  3.4778  3.4778  3.4778  3.4778  3.4778  3.4778  3.4778  3.4778  3.4778  3.4778	Amount \$ 256,498 \$ 241,802 \$ 270,705 \$ 227,853 \$ 347,756 \$ 429,951 \$ 438,198 \$ 461,683 \$ 386,467 \$ 301,487 \$ 280,081	Units Billed 35,836 36,940 38,980 32,930 47,523 60,484 60,072 63,858 51,154 45,722 43,877	\$	Amount \$ 29.127 \$ 30.024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162 \$ 48,826 \$ 51,904 \$ 41,578 \$ 37,163 \$ 36,663	74.404 76.438 78.574 65,762 100,075 126,126 126,348 134,416 111.206 88,974 81,835	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152,216 \$ 156,378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258,028 \$ 258,482 \$ 274,989 \$ 227,504 \$ 182,024 \$ 167,419	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount  181,343 186,402 192,191 160,570 243,360 307,189 307,308 326,892 269,082 219,187 203,082
Month  January February March Andr Alex June July August September October November December Total  Total  Month January February March April May June July August September October November December Total	Units Billed 73,753 \$ 8,8 \$ 8,8 \$ 8,8 \$ 8,8 \$ 9,8 \$ 9,9 \$ 17,838 \$ 12,627 \$ 125,699 \$ 132,751 \$ 111,124 \$ 86,689 \$ 80,534 \$ 77,533 \$	Notwork  Rate  3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705 \$ 270,705 \$ 247,856 \$ 429,951 \$ 441,683 \$ 461,683 \$ 366,467 \$ 301,487 \$ 280,081 \$ 289,644	Units Billed  35,836 36,946 38,866 34,7523 47,523 48,878 51,154 45,722 43,877 40,050	\$ - \$ - \$ - \$ - \$	Amount \$ 29.127 \$ 30.024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162 \$ 48,826 \$ 11,904 \$ 41,578 \$ 37,163 \$ 35,663 \$ 32,552	74,404 76,438 78,574 65,762 100,075 126,126 126,348 134,416 111,206 88,974	\$ - \$ - \$ - \$ - \$ - \$ - \$ \$ -	Amount \$ 152.216 \$ 156.378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258.028 \$ 228.028 \$ 227,504 \$ 182.024 \$ 167,419 \$ 160,137	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount  181,343 186,402 192,191 160,570 243,360 307,189 307,308 268,992 269,082 219,187 203,082 192,690
Month  January February March April May June July August September October November Total  Total  Month  January February March April May June July August September October November	Units Billed 73,783 \$ 77,893 \$ 77,893 \$ 77,893 \$ 77,893 \$ 71,898 \$ 123,697 \$ 125,699 \$ 133,751 \$ 111,124 \$ 86,689 \$ 80,534 \$	Notwork  Rate  3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256,498 \$ 241,802 \$ 270,705 \$ 227,853 \$ 347,756 \$ 429,951 \$ 438,198 \$ 461,683 \$ 386,467 \$ 301,487 \$ 280,081	Units Billed 35,836 36,940 38,980 32,930 47,523 60,484 60,072 63,858 51,154 45,722 43,877	\$ - \$ - \$ - \$ - \$	Amount \$ 29.127 \$ 30.024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162 \$ 48,826 \$ 51,904 \$ 41,578 \$ 37,163 \$ 36,663	74.404 76.438 78.574 65,762 100,075 126,126 126,348 134,416 111.206 88,974 81,835	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount \$ 152.216 \$ 156.378 \$ 160,747 \$ 134,535 \$ 204,734 \$ 258.028 \$ 228.028 \$ 227,504 \$ 182.024 \$ 167,419 \$ 160,137	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount  181,343 186,402 192,191 160,570 243,360 307,189 307,308 326,892 269,082 219,187 203,082
Month  January February March Alary June July August September October November December  Total  Month  January February March April May June July August September October November December  Total  Month  January February March April May June July August September October November December	Units Billed 73,753 \$ 8,8 \$ 8,8 \$ 8,8 \$ 8,8 \$ 9,8 \$ 9,9 \$ 17,838 \$ 12,627 \$ 125,699 \$ 132,751 \$ 111,124 \$ 86,689 \$ 80,534 \$ 77,533 \$	Notwork  Rate  3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778 3.4778	Amount \$ 256,498 \$ 261,832 \$ 270,705 \$ 270,705 \$ 247,856 \$ 429,951 \$ 441,683 \$ 461,683 \$ 366,467 \$ 301,487 \$ 280,081 \$ 289,644	Units Billed  35,836 36,946 38,866 34,7523 47,523 48,878 51,154 45,722 43,877 40,050	\$ - \$ - \$ - \$ - \$	Amount \$ 29.127 \$ 30.024 \$ 31,444 \$ 26,034 \$ 38,626 \$ 49,162 \$ 48,826 \$ 11,904 \$ 41,578 \$ 37,163 \$ 35,663 \$ 32,552	74,404 76,438 78,574 65,762 100,075 126,126 126,348 134,416 111,206 88,974 81,835 78,276	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Amount  \$ 152.216 \$ 156.378 \$ 160.747 \$ 134.535 \$ 204.734 \$ 258.028 \$ 258.482 \$ 274.989 \$ 227.504 \$ 162.024 \$ 167.419 \$ 160.137 \$ 2.337.192	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount  181,343 186,402 192,191 160,570 243,360 307,189 307,308 326,892 269,082 219,187 203,082 192,690

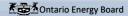


IESO		Network		Li	ne Connectio	n	Transfo	ormation Co	nnection	Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	- :	\$ 5.1300	s -	-	\$ 0.8800	s -	-	\$ 2.8100	s -	s -
February	- :	\$ 5.1300	\$ - \$ -	-	\$ 0.8800	\$ - \$ -	-	\$ 2.8100 \$ 2.8100	\$ -	\$ -
March							-		\$ -	\$ -
April May		\$ 5.4600 \$ 5.4600	\$ - \$ -			\$ - \$ -		\$ 2.8100 \$ 2.8100	\$ - \$ -	\$ - \$ -
June		\$ 5.4600	\$ -				-	\$ 2.8100	\$ -	\$ -
July	-	\$ 5.4600	\$ -	-	\$ 0.8800	\$ - \$ -	-	\$ 2.8100	\$ -	\$ -
August		\$ 5.4600	\$ -	-	\$ 0.8800	\$ -	-	\$ 2.8100	\$ -	\$ -
September		\$ 5.4600	\$ -	-	\$ 0.8800	\$ -	-	\$ 2.8100	\$ -	\$ -
October November	-	\$ 5.4600 \$ 5.4600	\$ - \$ -		\$ 0.8800 \$ 0.8800	\$ - \$ -	-	\$ 2.8100 \$ 2.8100	\$ - \$ -	\$ - \$ -
December		\$ 5.4600	\$ -			\$ -		\$ 2.8100	\$ -	\$ -
					·					
Total		\$ -	\$ -		\$ -	<u> </u>		\$ -	\$ -	\$ -
Hydro One		Network		Li	ne Connectio	n	Transfo	rmation Co	nnection	Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	73,753	\$ 4.3473	\$ 320,626	35,836	\$ 0.6788	\$ 24,325	74,404	\$ 2.3267	\$ 173,116	\$ 197,441
February	75,287	\$ 4.3473	\$ 327,294	36,940	\$ 0.6788	\$ 25,075	76,438	\$ 2.3267	\$ 177,849	\$ 202,924
March	77,838	\$ 4.3473	\$ 338,385	38,686	\$ 0.6788	\$ 26,260	78,574	\$ 2.3267	\$ 182,818	\$ 209,078
April	65,516 99,993	\$ 4.3473 \$ 4.3473	\$ 284,819 \$ 434,700	32,030 47,523	\$ 0.6788 \$ 0.6788	\$ 21,742 \$ 32,258	65,762 100,075	\$ 2.3267 \$ 2.3267	\$ 153,008 \$ 232,845	\$ 174,750 \$ 265,103
May June		\$ 4.3473 \$ 4.3473	\$ 537,445			\$ 32,258 \$ 41,057	126,126	\$ 2.3267	\$ 293,456	\$ 205,103
July		\$ 4.3473	\$ 547,754	60,072		\$ 40,777	126,348	\$ 2.3267	\$ 293,973	\$ 334,750
August	132,751	\$ 4.3473	\$ 577,110	63,858		\$ 43,347	134,416	\$ 2.3267	\$ 312,746	\$ 356,093
September		\$ 4.3473	\$ 483,089	51,154	\$ 0.6788	\$ 34,723	111,206	\$ 2.3267	\$ 258,742	\$ 293,465
October November		\$ 4.3473 \$ 4.3473	\$ 376,862 \$ 350,105	45,722 43,877	\$ 0.6788 \$ 0.6788	\$ 31,036 \$ 29,784	88,974 81,835	\$ 2.3267 \$ 2.3267	\$ 207,017 \$ 190,406	\$ 238,053 \$ 220,190
November December		\$ 4.3473 \$ 4.3473	\$ 350,105 \$ 337.059			\$ 29,784 \$ 27.186	81,835 78.276	\$ 2.3267 \$ 2.3267	\$ 190,406 \$ 182,125	\$ 220,190 \$ 209.311
								*		*
Total	1,130,644	\$ 4.35	\$ 4,915,249	556,231		\$ 377,569	1,142,434	\$ 2.33	\$ 2,658,101	\$ 3,035,671
Add Extra Host Here (I)		Network		Li	ne Connectio	n	Transfo	rmation Co	nnection	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	-	s -	\$ -		\$ - \$ -	\$ -	-	\$ - \$ -	\$ -	\$ - \$ -
October November		\$ - \$ -	\$ - \$ -		\$ - \$ -	\$ - \$ -	-	\$ - \$ -	\$ - \$ -	\$ - \$ -
December		\$ -	\$ -			\$ -		\$ -	š -	\$ -
Total										
		\$ -	\$ -		*	\$ -		\$ -	\$ -	\$ -
Add Extra Host Here (II)		Network			ne Connectio			rmation Co		Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -	\$ -	-		\$ -	-	\$ -	\$ -	\$ -
February March		\$ -	\$ -	-		\$ -	-	\$ - \$ -	\$ -	\$ - \$ -
April		\$ - \$ -	\$ - \$ -			\$ - \$ -		\$ -	\$ - \$ -	\$ - \$ -
May		\$ -	\$ -			\$ -		\$ -	\$ -	\$ -
June	- :	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	- 1	\$ -	\$ -	-		\$ -	-	\$ -	\$ -	\$ -
August September		\$ - \$ -	\$ - \$ -	-	\$ - \$ -	\$ - \$ -	-	\$ - \$ -	\$ - \$ -	\$ - \$ -
October		\$ - \$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
November	- 1	s -	\$ -		\$ -	\$ -	-	\$ -	s -	\$ -
December	- :	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	- :	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -
Total		Network		Li	ne Connectio	n	Transfo	rmation Co	nnection	Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	73,753	\$ 4.3473	\$ 320,626	35,836	\$ 0.6788	\$ 24,325	74,404	\$ 2.3267	\$ 173,116	\$ 197,441
February	75,287	\$ 4.3473 \$ 4.3473	\$ 327,294	36,940	\$ 0.6788	\$ 24,325 \$ 25,075	76,438	\$ 2.3267	\$ 173,116	\$ 202,924
March	77,838	\$ 4.3473	\$ 338,385	38,686	\$ 0.6788	\$ 26,260	78,574	\$ 2.3267	\$ 182,818	\$ 209,078
April	65,516	\$ 4.3473	\$ 284,819	32,030	\$ 0.6788	\$ 21,742	65,762	\$ 2.3267	\$ 153,008	\$ 174,750
May		\$ 4.3473	\$ 434,700	47,523	\$ 0.6788	\$ 32,258	100,075	\$ 2.3267	\$ 232,845	\$ 265,103
June		\$ 4.3473 \$ 4.3473	\$ 537,445 \$ 547,754		\$ 0.6788 \$ 0.6788	\$ 41,057 \$ 40,777	126,126 126,348	\$ 2.3267 \$ 2.3267	\$ 293,456 \$ 293,973	\$ 334,513 \$ 334,750
July August		\$ 4.3473 \$ 4.3473	\$ 547,754 \$ 577,110			\$ 40,777 \$ 43,347	126,348	\$ 2.3267	\$ 293,973 \$ 312,746	\$ 334,750 \$ 356,093
September		\$ 4.3473 \$ 4.3473	\$ 483,089	51,154		\$ 34,723	111,206	\$ 2.3267	\$ 258,742	\$ 293,465
October	86,689	\$ 4.3473	\$ 376,862	45,722	\$ 0.6788	\$ 31,036	88,974	\$ 2.3267	\$ 207,017	\$ 238,053
November		\$ 4.3473	\$ 350,105		\$ 0.6788	\$ 29,784	81,835	\$ 2.3267	\$ 190,406	\$ 220,190
December	77,533	\$ 4.3473	\$ 337,059	40,050	\$ 0.6788	\$ 27,186	78,276	\$ 2.3267	\$ 182,125	\$ 209,311
Total	1,130,644	\$ 4.35	\$ 4,915,249	556,231	\$ 0.68	\$ 377,569	1,142,434	\$ 2.33	\$ 2,658,101	\$ 3,035,671
							Low Voltage Swit	chgear Cred	dit (if applicable)	\$ -
										\$ 3,035,671
						Total includin	g deduction for Lov	v voitage Si	witchgear Credit	\$ 3,035,671



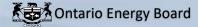
The purpose of this sheet is to calculate the expected billing when forecasted 2023 Uniform Transmission Rates are applied against historical 2021 transmission units

IESO		Network		Li	ine Connectio	n	Transfo	rmation Con	nection	Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	_	\$ 5.4600	\$ -	-	\$ 0.8800	\$ -	_	\$ 2.8100	s -	s -
February	-	\$ 5.4600	\$ -	-	\$ 0.8800	\$ -	-	\$ 2.8100	\$ -	\$ -
March	-	\$ 5.4600	\$ -	-		\$ -	-		\$ -	\$ -
April	-		\$ -	-	\$ 0.8800	\$ -	-		\$ -	\$ -
May June	-	\$ 5.4600 \$ 5.4600	\$ - \$ -	-	\$ 0.8800 \$ 0.8800	\$ - \$ -	-	\$ 2.8100 \$ 2.8100	\$ - \$ -	\$ - \$ -
July			\$ - \$ -	-		\$ - \$ -			s -	s -
August			\$ - \$ -			\$ - \$ -			s -	s -
September										š -
October		\$ 5.4600	\$ - \$ -	-		\$ - \$ -		\$ 2.8100	\$ - \$ -	\$ -
November	-		\$ -	-		\$ -	-		\$ -	\$ -
December	-	\$ 5.4600	\$ -	-	\$ 0.8800	\$ -	-	\$ 2.8100	\$ -	\$ -
Total		\$ -	\$ -		S -	¢ .		\$ -	ę	\$ -
		•	Ψ -			Ψ -			-	
Hydro One		Network			ine Connectio			rmation Con		Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January February	73,753 75,287	\$ 4.3473 \$ 4.3473	\$ 320,626 \$ 327,294	35,836 36,940	\$ 0.6788 \$ 0.6788	\$ 24,325 \$ 25,075	74,404 76,438	\$ 2.3267 \$ 2.3267	\$ 173,116 \$ 177,849	\$ 197,44 \$ 202,92
March	75,287 77,838	\$ 4.3473	\$ 327,294 \$ 338,385	36,940 38,686	\$ 0.6788	\$ 25,075 \$ 26,260	76,438 78,574	\$ 2.3267	\$ 177,849 \$ 182,818	\$ 202,92
April	65,516	\$ 4.3473	\$ 284,819	32,030	\$ 0.6788	\$ 20,260	65,762	\$ 2.3267	\$ 153,008	\$ 174,75
May	99,993	\$ 4.3473	\$ 434,700	47,523	\$ 0.6788	\$ 32,258	100,075	\$ 2.3267	\$ 232,845	\$ 265,10
June	123,627	\$ 4.3473	\$ 537,445	60,484	\$ 0.6788	\$ 41,057	126,126	\$ 2.3267	\$ 293,456	\$ 334,51
July	125,999	\$ 4.3473	\$ 547,754	60,072	\$ 0.6788	\$ 40,777	126,348	\$ 2.3267	\$ 293,973	\$ 334,75
August	132,751	\$ 4.3473	\$ 577,110	63,858	\$ 0.6788	\$ 43,347	134,416	\$ 2.3267	\$ 312,746	\$ 356,09
September	111,124	\$ 4.3473	\$ 483,089	51,154	\$ 0.6788	\$ 34,723	111,206		\$ 258,742	\$ 293,46
October	86,689 80,534	\$ 4.3473 \$ 4.3473	\$ 376,862 \$ 350,105	45,722 43.877	\$ 0.6788 \$ 0.6788	\$ 31,036 \$ 29,784	88,974 81 835	\$ 2.3267 \$ 2.3267	\$ 207,017 \$ 190,406	\$ 238,05
November December	80,534 77,533	\$ 4.3473 \$ 4.3473	\$ 350,105 \$ 337,059	43,877		\$ 29,784 \$ 27,186	81,835 78,276		\$ 190,406 \$ 182,125	\$ 220,19 \$ 209,31
Total	1,130,644		\$ 4,915,249	556,231		\$ 377,569	1,142,434	\$ 2.33	\$ 2,658,101	\$ 3,035,6
Add Extra Host Here (I)		Network			ine Connectio			rmation Con		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	-		\$ - \$ -	-		\$ - \$ -	-		\$ - \$ -	\$ -
December	-	Ψ -	Ψ -	-		Ψ -	-	Ψ -	•	
Total		\$ -	\$ -	-	\$ -	\$ -		\$ -	\$ -	\$ -
Add Extra Host Here (II)		Network		Li	ine Connectio	n	Transfo	rmation Con	nection	Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-		\$ -		\$ -	\$ -	-	\$ -	s -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-		\$ -	-		\$ -	\$ -
April	-	\$ -	\$ -	-		\$ -	-	\$ -	\$ -	\$ -
May	-		\$ -	-		\$ -	-		\$ -	\$ -
June July	-	\$ - \$ -	\$ - \$ -	-		\$ - \$ -	-		\$ - \$ -	\$ - \$ -
August	-		\$ - \$ -	-		\$ - \$ -	-		\$ -	š -
September	-		\$ -	-		\$ -			\$ -	\$ -
October	-		\$ -	-	\$ -	\$ -	-		\$ -	\$ -
November	-		\$ -	-		\$ -	-		\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total		s -	s -		s -	s -		•	•	\$ -
		*	\$ -		<u> </u>			\$ -	\$ -	
Total		Network	•		ine Connectio			rmation Con		Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	73,753	\$ 4.35	\$ 320,626	35,836	\$ 0.68	\$ 24,325	74,404		\$ 173,116	\$ 197,4
February March	75,287 77,838	\$ 4.35 \$ 4.35	\$ 327,294 \$ 338,385	36,940 38,686	\$ 0.68 \$ 0.68	\$ 25,075 \$ 26,260	76,438 78,574	\$ 2.33 \$ 2.33	\$ 177,849 \$ 182,818	\$ 202,9 \$ 209,0
March April	65,516	\$ 4.35 \$ 4.35	\$ 338,385 \$ 284,819	32,030	\$ 0.68	\$ 26,260 \$ 21,742	78,574 65,762	\$ 2.33	\$ 182,818 \$ 153,008	\$ 209,0 \$ 174,7
May	99,993	\$ 4.35	\$ 434,700	47,523	\$ 0.68	\$ 32,258	100,075		\$ 232,845	\$ 265,1
June	123,627	\$ 4.35	\$ 537,445	60,484	\$ 0.68	\$ 41,057	126,126	\$ 2.33	\$ 293,456	\$ 334,5
July	125,999	\$ 4.35	\$ 547,754	60,072	\$ 0.68	\$ 40,777	126,348	\$ 2.33	\$ 293,973	\$ 334,7
August	132,751	\$ 4.35	\$ 577,110	63,858	\$ 0.68	\$ 43,347	134,416	\$ 2.33	\$ 312,746	\$ 356,0
September	111,124	\$ 4.35	\$ 483,089	51,154	\$ 0.68	\$ 34,723	111,206	\$ 2.33	\$ 258,742	\$ 293,4
October	86,689	\$ 4.35	\$ 376,862	45,722	\$ 0.68	\$ 31,036	88,974	\$ 2.33	\$ 207,017	\$ 238,0
November	80,534	\$ 4.35	\$ 350,105	43,877	\$ 0.68	\$ 29,784	81,835	\$ 2.33	\$ 190,406	\$ 220,1
December	77,533	\$ 4.35	\$ 337,059	40,050	\$ 0.68	\$ 27,186	78,276	\$ 2.33	\$ 182,125	\$ 209,3
Total	1,130,644	\$ 4.35	\$ 4,915,249	556,231	\$ 0.68	\$ 377,569	1,142,434	\$ 2.33	\$ 2,658,101	\$ 3,035,6
		-			-		Low Voltage Swi	tchgear Cred	dit (if applicable)	\$
						T-4-11-1-1				
						Total includi	Low Voltage Swi			\$



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 General Service Lest has rich video Classification General Service 50 To 4,909 kW Service Classification General Service 50 To 4,909 kW Service Classification General Service 50 To 4,909 kW Service Classification Umetered Scattered Load Service Classification Service Classification Street Lighting Service Classification Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Network Service Rate	\$/kWh \$/kWh \$/kW \$/kW \$/kWh \$/kW	0.0087 0.0074 3.0894 3.8056 0.0074 2.3785 2.3451	287,289,261 64,527,155 1,458,714	0 35,069 6,155 501,745 0 761 7,401	2,499,417 477,501 19,016 1,909,440 10,794 1,810 17,357	50.6% 9.7% 0.4% 38.7% 0.2% 0.0% 0.4%	2,489,244 475,558 18,938 1,901,669 10,751 1,803 17,286	0.0087 0.0074 3.0768 3.7901 0.0074 2.3688 2.3356
The purpose of this table is to re-align the current RTS	S Connection Rates to recover current wholesale connection costs.							Current	Adjusted
Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification General Service Less Than 50 kW Service Classification General Service 50 To 4,990 kW Service Classification General Service 50 To 4,990 kW Service Classification Unmetered Seattered Load Service Classification Sentine Lighting Service Classification Street Lighting Service Classification Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	S/kWh S/kWh S/kW S/kWh S/kWh S/kW	0.0053 0.0051 2.0568 2.2808 0.0051 1.5678 1.5577	287,289,261 64,527,155 1,458,714	0 35,069 6,155 501,745 0 761 7,401	1,522,633 329,088 12,660 1,144,379 7,439 1,193 11,529	50.3% 10.9% 0.4% 37.8% 0.2% 0.0% 0.4%	1,526,025 329,822 12,688 1,146,929 7,456 1,196 11,555	0.0053 0.0051 2.0614 2.2859 0.0051 1.5713 1.5612
The purpose of this table is to update the re-aligned R	TS 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 General Service Less Than 50 kW Service Classification General Service 50 To 4,999 kW Service Classification General Service 50 To 4,999 kW Service Classification Unmetered Seattered Lead Service Classification Sentinel Lighting Service Classification Street Lighting Service Classification Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered Retail Transmission Rate - Network Service Rate - Interval Metered Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Network Service Rate Retail Transmission Rate - Network Service Rate	S/kWh S/kWh S/kW S/kWh S/kWh S/kW	0.0087 0.0074 3.0768 3.7901 0.0074 2.3688 2.3356	287,289,261 64,527,155 1,458,714	0 35,069 6,155 501,745 0 761 7,401	2,489,244 475,558 18,938 1,901,669 10,751 1,803 17,286	50.6% 9.7% 0.4% 38.7% 0.2% 0.0% 0.4%	2,489,244 475,558 18,938 1,901,669 10,751 1,803 17,286	0.0087 0.0074 3.0768 3.7901 0.0074 2.3688 2.3356
The purpose of this table is to update the re-aligned R	TS 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 General Service Less Than 50 kW Service Classification General Service 50 To 4,998 kW Service Classification General Service 50 To 4,998 kW Service Classification Unmetered Seattered Lo	Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate - Rate - Interval Metered Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh \$/kWh \$/kW \$/kWh \$/kWh \$/kW	0.0053 0.0051 2.0614 2.2859 0.0051 1.5713 1.5612	287,289,261 64,527,155 1,458,714	0 35,069 6,155 501,745 0 761 7,401	1,526,025 329,822 12,688 1,146,929 7,456 1,196 11,555	50.3% 10.9% 0.4% 37.8% 0.2% 0.0% 0.4%	1,526,025 329,822 12,688 1,146,929 7,456 1,196 11,555	0.0053 0.0051 2.0614 2.2859 0.0051 1.5713 1.5612

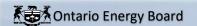


If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2022 value and will be updated by OEB staff at a later date.

Price Escalator	3.70%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	3.55%
Associated Stretch Factor Value	0.15%		

		MFC Adjustment	Current Volumetric		Price Cap Index to be Applied to MFC		Proposed Volumetric
Rate Class		from R/C Model	Charge	DVR Adjustment from R/C Model	and DVR	Proposed MFC	Charge
RESIDENTIAL SERVICE CLASSIFICATION	28.66				3.55%	29.68	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	38.62		0.0132		3.55%	39.99	0.0137
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	252.83		2.445		3.55%	261.81	2.5318
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	597.63		1.323		3.55%	618.85	1.3700
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.58		0.0298		3.55%	9.92	0.0309
SENTINEL LIGHTING SERVICE CLASSIFICATION	3.4		9.7547		3.55%	3.52	10.1010
STREET LIGHTING SERVICE CLASSIFICATION	3.55		9.6338		3.55%	3.68	9.9758
microFIT SERVICE CLASSIFICATION	4.55					4.55	

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.



### 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, 2022	January 1, 2023
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

#### Time-of-Use RPP Prices

As of		November 1, 2022
Off-Peak	\$/kWh	0.0740
Mid-Peak	\$/kWh	0.1020
On-Peak	\$/kWh	0.1510

#### Smart Meter Entity Charge (SME)

Sn	nart Meter Entity Charge (SME)	\$ 0.42
		-
Di	stribution Rate Protection (DRP) Amount (Applicable to LDCs under	
th	e Distribution Rate Protection program):	\$ 38.08

#### **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	\$	34.76	3.30%	35.91
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	\$	107.68	3.30%	111.23
Monthly fixed charge, per retailer	\$	43.08	3.30%	44.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.07	3.30%	1.11
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.64	3.30%	0.66
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.64)	3.30%	(0.66)
Service Transaction Requests (STR)			3.30%	-
Request fee, per request, applied to the requesting party	\$	0.54	3.30%	0.56
Processing fee, per request, applied to the requesting party	\$	1.07	3.30%	1.11
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)	\$	4.31	3.30%	4.45
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		2.45	2.20%	2 22
February 14, 2019)	\$	2.15	3.30%	2.22

<sup>\*</sup> inflation factor subject to change pending OEB approved inflation rate effective in 2022

 $<sup>\</sup>ensuremath{^{**}}$  applicable only to LDCs in which the province-wide pole attachment charge applies

<sup>\*\*\*</sup> subject to change pending OEB order on miscellaneous service charges

### e Generator



In the Green Cells below, enter all proposed rate riders/rates.
In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description man for the description man for the description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description man for the description cannot be found, enter the rate and rate rider for the drop-down menu.
In column E, center the rate. All rate riders with a "\$" wint should be rounded to 2 decimal places and all others rounded to 4 decimal places.
In column E, enter the expiry date (e.g. April 30, 2023) or description of the expiry date in text (e.g. the effective date of the rate cost of service-based rate order).
In column E, enter the expiry date (e.g. April 30, 2023) or description of the expiry date in text (e.g. the effective date of the rate cost of service-based rate order).
In column E, and both later of the rest of the rate of the

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until - effective until		
			- effective until		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until - effective until		
			- effective until		
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2022)	SUB-TOTAL
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until - effective until - effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until - effective until - effective until - effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	
			- effective until		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION  SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	
			- effective until		
			- effective until  - effective u		SUB-TOTAL
			- effective until		SUB-TOTAL
			- effective until		SUB-TOTAL
			- effective until		SUB-TOTAL
			-effective until		SUB-TOTAL
			- effective until  - effective u		SUB-TOTAL
			-effective until		SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	- effective until  - effective u	DATE (e.g. April 30, 2022)	SUB-TOTAL.
			- effective until  - effective u		SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	- effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL.
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	- effective until  - effective u	DATE (e.g. April 30, 2022)	SUB-TOTAL.
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	- effective until  - effective until - effective	DATE (e.g. April 30, 2022)	SUB-TOTAL.
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL.
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until -effec	DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until -effec	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until -effec	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until -effec	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until -effec	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until -effec	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL
SENTINEL LIGHTING SERVICE CLASSIFICATION  STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	-effective until -effec	DATE (e.g. April 30, 2022)  DATE (e.g. April 30, 2022)	SUB-TOTAL SUB-TOTAL

Effective and Implementation Date May 1, 2023

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

EB-2022-0031

#### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately 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 apartments 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.

Service Charge	\$	29.68	
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42	
Low Voltage Service Rate	\$/kWh	0.0035	
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until December 31, 2023			
Applicable only for Class B Customers	\$/kWh	(0.0002)	
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 31, 2023	\$/kWh	0.0031	
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kWh	0.0019	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0053	
MONTHLY RATES AND CHARGES - Regulatory Component			
MONTHET RATES AND SHAROES - Regulatory Somponent			
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	

Effective and Implementation Date May 1, 2023

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

EB-2022-0031

#### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

Service Charge	\$	39.99	
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42	
Distribution Volumetric Rate	\$/kWh	0.0137	
Low Voltage Service Rate	\$/kWh	0.0034	
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until December 31, 2023			
Applicable only for Class B Customers	\$/kWh	(0.0002)	
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 31, 2023	\$/kWh	0.0031	
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kWh	0.0017	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051	
MONTHLY RATES AND CHARGES - Regulatory Component			
<b>3</b>			
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	

**Effective and Implementation Date May 1, 2023** 

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

EB-2022-0031

#### **GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION**

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

#### **APPLICATION**

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

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

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

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

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

It should be noted that this schedule does not list any 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.

Service Charge	\$	261.81
Distribution Volumetric Rate	\$/kW	2.5318
Low Voltage Service Rate	\$/kW	1.4462

# Effective and Implementation Date May 1, 2023 This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

FR-2022-0031

		ED-2022-003 I
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until December 31, 2023		
Applicable only for Class B Customers	\$/kW	(0.0647)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 30, 2023		
Applicable only for Non-Wholesale Market Participants	\$/kW	0.3992
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 31, 2023	\$/kW	0.6980
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	0.6459
Rate Rider for the Disposition of Accounts 1584 & 1586 - Interval Metered - effective until October 31, 2023		
	\$/kW	0.8913
Retail Transmission Rate - Network Service Rate	\$/kW	3.0768
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0614
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.7901
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.2859
MONTHLY RATES AND CHARGES - Regulatory Component		
MONTHET RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Effective and Implementation Date May 1, 2023** 

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

EB-2022-0031

#### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

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

#### **APPLICATION**

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 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 License or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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

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

Service Charge	\$	618.85	
Distribution Volumetric Rate	\$/kW	1.3700	
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until December 31, 2023 Applicable only for Class B Customers Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 31, 2023	\$/kW \$/kW	(0.0618) 1.0052	
MONTHLY RATES AND CHARGES - Regulatory Component			
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	

Effective and Implementation Date May 1, 2023

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

EB-2022-0031

#### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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

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

It should be noted that this schedule does not list any 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.

Service Charge (per connection)	\$	9.92	
Distribution Volumetric Rate	\$/kWh	0.0309	
Low Voltage Service Rate	\$/kWh	0.0034	
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until December 31, 2023			
Applicable only for Class B Customers	\$/kWh	(0.0002)	
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 31, 2023	\$/kWh	0.0032	
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kWh	0.0017	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0074	
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051	
MONTHLY RATES AND CHARGES - Regulatory Component			
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005	
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	

**Effective and Implementation Date May 1, 2023** 

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

EB-2022-0031

#### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

Service Charge (per connection) Distribution Volumetric Rate Low Voltage Service Rate	\$ \$/kW \$/kW	3.52 10.1010 0.9942
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until December 31, 2023 Applicable only for Class B Customers	\$/kW	(0.0709)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 31, 2023  Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW \$/kW	1.1588 1.0029
Retail Transmission Rate - Network Service Rate  Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW \$/kW	2.3688 1.5713
MONTHLY RATES AND CHARGES - Regulatory Component	*****	
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh \$	0.0005 0.25
Standard Supply Service - Administrative Charge (if applicable)	φ	0.25

# Essex Powerlines Corporation TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0031

0.25

## STREET LIGHTING SERVICE CLASSIFICATION

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

## **APPLICATION**

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

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

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

It should be noted that this schedule does not list any 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**

Standard Supply Service - Administrative Charge (if applicable)

Service Charge (per connection)	\$	3.68
Distribution Volumetric Rate	\$/kW	9.9758
Low Voltage Service Rate	\$/kW	0.9877
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until December 31, 2023	3	
Applicable only for Class B Customers	\$/kW	(0.0642)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until December 31, 2023	\$/kW	1.0449
Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023	\$/kW	0.7499
Retail Transmission Rate - Network Service Rate	\$/kW	2.3356
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5612
MONTHLY RATES AND CHARGES - Regulatory Component		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005

# Essex Powerlines Corporation TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0031

## microFIT SERVICE CLASSIFICATION

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

## **APPLICATION**

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

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

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

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

## **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4.55
ocivice original	Ψ	7.00

## **ALLOWANCES**

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

## SPECIFIC SERVICE CHARGES

## **APPLICATION**

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

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

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

## **Customer Administration**

Arrears certificate	\$ 15.00
Statement of account	\$ 15.00
Duplicate invoices for previous billing	\$ 15.00

# **Essex Powerlines Corporation TARIFF OF RATES AND CHARGES**

## Effective and Implementation Date May 1, 2023

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

		EB-2022-0031
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	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)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account  Late payment – per month		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - during regular hours	\$	185.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	415.00
Other		
Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year	\$	34.76
(with the exception of wireless attachments)		

# **RETAIL SERVICE CHARGES (if applicable)**

## **APPLICATION**

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

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

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

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

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	\$ 111.23
Monthly fixed charge, per retailer	\$ 44.50
Monthly variable charge, per customer, per retailer	\$ 1.11
Distributor-consolidated billing monthly charge, per customer, per retailer	\$ 0.66

# **Essex Powerlines Corporation TARIFF OF RATES AND CHARGES**

## **Effective and Implementation Date May 1, 2023**

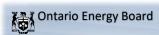
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

	EB-2022-0031
Retailer-consolidated billing monthly credit, per customer, per retailer	\$ (0.66)
Service Transaction Requests (STR)	
Request fee, per request, applied to the requesting party	\$ 0.56
Processing fee, per request, applied to the requesting party	\$ 1.11
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)	\$ 4.45
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)	\$ 2.22

## **LOSS FACTORS**

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0355
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0251



# Incentive Rate-setting Mechanism Rate Generator for 2023 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. To assess the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, applicants are to include a total bill impact for a residential customer at the distributor's 10th consumption percentile (In other words, 10% of a distributor's residential customers consume at or less than this level of consumption on a monthly basis). Refer to section 3.2.3 of the Chapter 3 Filling Requirements For Electricity Distribution Rate 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 through end of June 2022 of \$0.0967/kWh (IESO's Monthly Market Report for April 2022) 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?	(e.g. # or
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0355	1.0355	750		CONSUMPTION	devices/connections).
GENERAL SERVICE CLASSIFICATION  GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0355	1.0355	2,000		CONSUMPTION	
GENERAL SERVICE EESS THAN 30 KW SERVICE CLASSIFICATION  GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0355	1.0355	40,000	100	DEMAND	
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0355	1.0355	200,000	500	DEMAND	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0355	1.0355	700	300	CONSUMPTION	125
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0355	1.0355	36	_	DEMAND	228
STREET LIGHTING SERVICE CLASSIFICATION	kW	RPP	1.0355	1.0355	36	-	DEMAND	2,789
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0355	1.0355	328		CONSUMPTION	2,703
Add additional scenarios if required			1.0355	1.0355	323			
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				
Add additional scenarios if required			1.0355	1.0355				

### Table 2

RATE CLASSES / CATEGORIES		Sub-Total										Total	
RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	A			В			С			Total Bill		
eg: Residential 100, Residential Retailer)			\$	%		\$	%		\$	%		\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$	1.02	3.4%	\$	(2.67)	-6.4%	\$	(2.67)	-5.1%	\$	(2.70)	-2.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$	2.37	3.5%	\$	(9.04)	-9.1%	\$	(9.04)	-7.2%	\$	(9.16)	-2.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$	17.66	2.7%	\$	(159.13)	-14.8%	\$	(159.93)	-10.1%	\$	(180.72)	-2.8%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$	44.72	3.6%	\$	(11.83)	-0.7%	\$	(11.83)	-0.7%	\$	(13.37)	-0.1%
JNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$	43.27	3.5%	\$	39.14	3.2%	\$	39.14	3.2%	\$	39.65	2.9%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$	39.83	3.4%	\$	(44.99)	-3.4%	\$	(45.22)	-3.1%	\$	(51.10)	-3.0%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$	374.88	3.6%	\$	221.34	2.1%	\$	221.12	2.1%	\$	249.86	1.9%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$	1.02	3.5%	\$	(0.60)	-1.7%	\$	(0.60)	-1.5%	\$	(0.61)	-0.8%
	1	1						+-					

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: RPP

Consumption 750 kWh - kW 1.0355 1.0355 Demand

Current Loss Factor Proposed/Approved Loss Factor

	Current	DEB-Approve	d	Т		Proposed	Impact		
	Rate	Volume	Charge		Rate	Volume	Charge		
	(\$)		(\$)		(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.66	1	\$ 28.	66 \$	29.68	1	\$ 29.68	\$ 1.02	3.56%
Distribution Volumetric Rate	\$ -	750	\$ -	\$	-	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	- \$	\$	-	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0019	750	\$ 1.	43   \$	0.0019	750	\$ 1.43	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 30.	09			\$ 31.11	\$ 1.02	3.39%
Line Losses on Cost of Power	\$ 0.0929	27	\$ 2.	47 \$	0.0929	27	\$ 2.47	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.0080	750	\$ 6.	00   \$	0.0031	750	\$ 2.33	\$ (3.68	-61.25%
Riders	\$ 0.0000	750	) b	و ا س	0.0031	750	\$ 2.33	\$ (3.00	-01.25%
CBR Class B Rate Riders	-\$ 0.0002	750	\$ (0.	15) -\$	0.0002	750	\$ (0.15)	\$ -	0.00%
GA Rate Riders	\$ -	750	\$ -	\$	-	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0035	750	\$ 2.	63   \$	0.0035	750	\$ 2.63	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.43	. 1	\$ 0.	43   \$	0.42	1	\$ 0.42	\$ (0.01	-2.33%
	\$ 0.43	' '	) D	+3   🤻	0.42	1	\$ 0.42	\$ (0.01	-2.33%
Additional Fixed Rate Riders	\$ -	1	Y	\$	-	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$	-	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-			\$ 41.	46			\$ 38.80	\$ (2.67	-6.43%
Total A)			,				,	, ,	
RTSR - Network	\$ 0.0087	777	\$ 6.	76   \$	0.0087	777	\$ 6.76	\$ -	0.00%
RTSR - Connection and/or Line and	\$ 0.0053	777	\$ 4.	12   \$	0.0053	777	\$ 4.12	\$ -	0.00%
Transformation Connection	0.0030	777	Ψ	12 4	0.0055	111	7.12	Ψ -	0.0070
Sub-Total C - Delivery (including Sub-			\$ 52.	3/			\$ 49.67	\$ (2.67	-5.09%
Total B)			¥ 32.				Ψ 43.01	Ψ (2.07	-5.03 /6
Wholesale Market Service Charge	\$ 0.0034	777	\$ 2.	64 S	0.0034	777	\$ 2.64	s -	0.00%
(WMSC)	0.000	,,,,		~   <b>*</b>	0.0004		2.04	*	0.0070
Rural and Remote Rate Protection	\$ 0.0005	777	\$ 0.	39   \$	0.0005	777	\$ 0.39	\$ -	0.00%
(RRRP)	,		1				,	1 '	
Standard Supply Service Charge	\$ 0.25			25   \$		1			0.00%
TOU - Off Peak	\$ 0.0740		\$ 35.			480	\$ 35.52	1.	0.00%
TOU - Mid Peak	\$ 0.1020		\$ 13.			135	\$ 13.77	\$ -	0.00%
TOU - On Peak	\$ 0.1510	135	\$ 20.	39   \$	0.1510	135	\$ 20.39	\$ -	0.00%
Total Bill on TOU (before Taxes)		1	\$ 125.				\$ 122.63		
HST	139		\$ 16.		13%		\$ 15.94		-2.13%
Ontario Electricity Rebate	11.79	6	\$ (14.	66)	11.7%		\$ (14.35)	\$ 0.31	
Total Bill on TOU			\$ 126.	92			\$ 124.22	\$ (2.70	-2.13%

Customer Class: GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION RPP / Non-RPP: RPP

Consumption Demand

2,000 kWh - kW

Current Loss Factor Pr

Proposed/Approved Loss Factor	1.0355

	Current C	EB-Approve	d		П		Proposed				lm	pact
	Rate	Volume		Charge		Rate	Volume		Charge			
	(\$)		<u> </u>	(\$)	_	(\$)			(\$)		Change	% Change
Monthly Service Charge	\$ 38.62		\$	38.62		39.99		\$	39.99	\$	1.37	3.55%
Distribution Volumetric Rate	\$ 0.0132	2000		26.40	\$	0.0137	2000	\$	27.40	\$	1.00	3.79%
Fixed Rate Riders	-	1	1 4	-	\$	-	1	\$	-	\$	-	
Volumetric Rate Riders	\$ 0.0017	2000		3.40	\$	0.0017	2000		3.40	\$	-	0.00%
Sub-Total A (excluding pass through)			\$	68.42				\$		\$	2.37	3.46%
Line Losses on Cost of Power	\$ 0.0929	71	\$	6.60	\$	0.0929	71	\$	6.60	\$	-	0.00%
Total Deferral/Variance Account Rate	\$ 0.0088	2,000	\$	17.60	٠	0.0031	2,000	\$	6.20	l s	(11.40)	-64.77%
Riders	,		1		Ι.		,	Ψ		T .	(11.40)	-
CBR Class B Rate Riders	-\$ 0.0002	2,000		(0.40)	-\$	0.0002	2,000	\$	(0.40)	\$	-	0.00%
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)	\$ 0.43	1	s	0.43	s	0.42	4	\$	0.42	\$	(0.01)	-2.33%
	\$ 0.43		۹	0.43	ð	0.42	'	Ф	0.42	٦	(0.01)	-2.33%
Additional Fixed Rate Riders	-	1	\$	-	\$	-	1	\$	-	\$	-	
Additional Volumetric Rate Riders	\$ -	2,000	\$	-	\$	-	2,000	\$	-	\$	-	
Sub-Total B - Distribution (includes Sub-			s	99.45				\$	90.41	\$	(9.04)	-9.09%
Total A)			P	99.45				Þ	90.41	ð	(9.04)	-9.09%
RTSR - Network	\$ 0.0074	2,071	\$	15.33	\$	0.0074	2,071	\$	15.33	\$	-	0.00%
RTSR - Connection and/or Line and	\$ 0.0051	2,071	\$	10.56	s	0.0051	2,071		10.56	,	_	0.00%
Transformation Connection	\$ 0.0051	2,071	à	10.56	Þ	0.0051	2,071	\$	10.56	ð	-	0.00%
Sub-Total C - Delivery (including Sub-			s	125.33				\$	116.29	e	(9.04)	-7.21%
Total B)			*	125.33				9	110.29	<b>P</b>	(9.04)	-7.2170
Wholesale Market Service Charge	\$ 0.0034	2,071	s	7.04	\$	0.0034	2,071	\$	7.04	\$	_	0.00%
(WMSC)	0.0034	2,071	۳	7.04	۳	0.0034	2,071	Ψ	7.04	۱۳	-	0.0076
Rural and Remote Rate Protection	\$ 0.0005	2.071	s	1.04	s	0.0005	2,071	\$	1.04	\$	_	0.00%
(RRRP)	\$ 0.0005	2,071	ð	1.04	ð	0.0005	2,071	Ф	1.04	٦	-	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$	0.25	\$	0.25	1	\$	0.25	\$	-	0.00%
TOU - Off Peak	\$ 0.0740	1,280	\$	94.72	\$	0.0740	1,280	\$	94.72	\$	-	0.00%
TOU - Mid Peak	\$ 0.1020	360	\$	36.72	\$	0.1020	360	\$	36.72	\$	-	0.00%
TOU - On Peak	\$ 0.1510	360	\$	54.36	\$	0.1510	360	\$	54.36	\$	-	0.00%
Total Bill on TOU (before Taxes)			\$	319.46				\$	310.42	\$	(9.04)	-2.83%
HST	13%	,	s s	41.53		13%		\$	40.35		(1.18)	-2.83%
Ontario Electricity Rebate	11.7%		\$	(37.38)		11.7%		\$	(36.32)		1.06	
Total Bill on TOU			S	323.61				\$	314.46		(9.16)	-2.83%
Total Bill on 100			-	323.01				Ψ	317.40	Ψ	(3.10)	-2.03 /0
	-											

Customer Class: GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP: Non-RPP (Other)

Consumption 40,000 kWh
Demand 100 kW Current Loss Factor Proposed/Approved Loss Factor 1.0355 1.0355

	Current C	EB-Approve	d		Proposed	i	In	pact
	Rate	Volume	Charge	Rate	Volume	Charge		
	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 252.83		\$ 252.83	\$ 261.81		\$ 261.81	\$ 8.98	3.55%
Distribution Volumetric Rate	\$ 2.4450	100	\$ 244.50	\$ 2.5318	100	\$ 253.18	\$ 8.68	3.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 1.5372	100		\$ 1.5372	100		\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 651.05			\$ 668.71	\$ 17.66	2.71%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate	\$ 2.8506	100	\$ 285.06	\$ 1.0972	100	\$ 109.72	\$ (175.34)	-61.51%
Riders	,					1	' ' '	
CBR Class B Rate Riders	-\$ 0.0502	100	\$ (5.02)	-\$ 0.0647	100	\$ (6.47)	\$ (1.45)	28.88%
GA Rate Riders	\$ -		\$ -	\$ -	40,000	\$ -		
Low Voltage Service Charge	\$ 1.4462	100	\$ 144.62	\$ 1.4462	100	\$ 144.62	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1 1	s -	s -	1 1	s -	\$ -	
		l .	<u>'</u>	l <u>.</u>			1	
Additional Fixed Rate Riders	-	1	-	\$ -	11	-	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-			\$ 1,075.71			\$ 916.58	\$ (159.13)	-14.79%
Total A)		400			400		A (4.00)	0.440/
RTSR - Network RTSR - Connection and/or Line and	\$ 3.0894	100	\$ 308.94	\$ 3.0768	100	\$ 307.68	\$ (1.26)	-0.41%
	\$ 2.0568	100	\$ 205.68	\$ 2.0614	100	\$ 206.14	\$ 0.46	0.22%
Transformation Connection								
Sub-Total C - Delivery (including Sub-			\$ 1,590.33			\$ 1,430.40	\$ (159.93)	-10.06%
Total B) Wholesale Market Service Charge			· ·			·		
(WMSC)	\$ 0.0034	41,420	\$ 140.83	\$ 0.0034	41,420	\$ 140.83	\$ -	0.00%
Rural and Remote Rate Protection								
(RRRP)	\$ 0.0005	41,420	\$ 20.71	\$ 0.0005	41,420	\$ 20.71	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	- 1	\$ 0.25	s -	0.00%
Average IESO Wholesale Market Price	\$ 0.0967	41,420	T	\$ 0.0967	41,420			0.00%
Average IESO Wholesale Market Price	3 0.0967	41,420	\$ 4,005.51	\$ 0.0967	41,420	\$ 4,005.31	<u> - </u>	0.00%
Tatal Bill an Assess IECO Whalesale Manket Briss			\$ 5,757.43	ı		\$ 5,597.50	\$ (159.93)	-2.78%
Total Bill on Average IESO Wholesale Market Price HST	13%		\$ 5,757.43	13%		\$ 5,597.50		<b>-2.78%</b> -2.78%
Ontario Electricity Rebate	13%			13%		p /2/.08	φ (20.79)	-2.78%
,	11.7%	'l	\$ -	11.7%		<b>5</b> -		
Total Bill on Average IESO Wholesale Market Price			\$ 6,505.90			\$ 6,325.18	\$ (180.72)	-2.78%

 
 Customer Class:
 EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

 RPP / Non-RPP:
 Non-RPP (Other)

 Consumption
 200,000 kWh

 Demand
 500 kW
 Current Loss Factor Proposed/Approved Loss Factor 1.0355 1.0355

	Cı	urrent OE	B-Approved		Т		Proposed			lm	pact
	Rate		Volume	Charge		Rate	Volume	Charge			
	(\$)			(\$)		(\$)		(\$)	\$ 0	Change	% Change
Monthly Service Charge	\$	597.63		\$ 597.63		618.85		\$ 618.85	\$	21.22	3.55%
Distribution Volumetric Rate	\$	1.3230	500	\$ 661.50	\$	1.3700	500	\$ 685.00	\$	23.50	3.55%
Fixed Rate Riders	\$	-	1	\$ -	\$	-	1	\$ -	\$	-	
Volumetric Rate Riders	\$	-	500		\$	-	500		\$	-	
Sub-Total A (excluding pass through)				\$ 1,259.13				\$ 1,303.85	\$	44.72	3.55%
Line Losses on Cost of Power	\$	-	-	\$ -	\$	-	-	\$ -	\$	-	
Total Deferral/Variance Account Rate	•	1.1071	500	\$ 553.55	s	1.0052	500	\$ 502.60	\$	(50.95)	-9.20%
Riders	*				Ι.			,	l '	` ′	
CBR Class B Rate Riders	-\$	0.0506	500	\$ (25.30)	) -\$	0.0618	500	\$ (30.90)	\$	(5.60)	22.13%
GA Rate Riders	\$	-	,	\$ -	\$	-	,	\$ -	\$	-	
Low Voltage Service Charge	\$	-	500	\$ -			500	\$ -	\$	-	
Smart Meter Entity Charge (if applicable)	s	.	1	\$ -	s	_	1	s -	\$	_	
		_			ľ		•		l '		
Additional Fixed Rate Riders	\$	-	1	\$ -	\$	-	1	\$ -	\$	-	
Additional Volumetric Rate Riders	\$	-	500	\$ -	\$	-	500	\$ -	\$	-	
Sub-Total B - Distribution (includes Sub-				\$ 1,787,38				\$ 1,775.55	\$	(11.83)	-0.66%
Total A)				, , , , , ,	١.			*	<u> </u>	(******)	
RTSR - Network	\$	-	500	\$ -	\$	-	500	\$ -	\$	-	
RTSR - Connection and/or Line and	s	-	500	\$ -	s		500	s -	\$	-	
Transformation Connection	,			*	Ļ			*	ļ -		
Sub-Total C - Delivery (including Sub-				\$ 1,787.38				\$ 1,775.55	\$	(11.83)	-0.66%
Total B)				* 1,111111	-			* .,	ļ -	(,	313370
Wholesale Market Service Charge	\$	0.0034	207,100	\$ 704.14	\$	0.0034	207,100	\$ 704.14	\$	-	0.00%
(WMSC)	·			,	Ι.		, , , , ,	•	l .		
Rural and Remote Rate Protection	\$	0.0005	207,100	\$ 103.55	\$	0.0005	207,100	\$ 103.55	\$	-	0.00%
(RRRP)	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				1		. ,	· ·	_		0.000/
Standard Supply Service Charge	\$	0.25	1	\$ 0.25		0.25	1	\$ 0.25		-	0.00%
Average IESO Wholesale Market Price	\$	0.0967	207,100	\$ 20,026.57	\$	0.0967	207,100	\$ 20,026.57	\$	-	0.00%
Total Bill on Average IESO Wholesale Market Price				\$ 22,621.89				\$ 22,610.06		(11.83)	-0.05%
HST		13%		\$ 2,940.85		13%		\$ 2,939.31	\$	(1.54)	-0.05%
Ontario Electricity Rebate		11.7%		\$ -		11.7%		\$ -			
Total Bill on Average IESO Wholesale Market Price				\$ 25,562.74				\$ 25,549.37	\$	(13.37)	-0.05%

Customer Class: UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION RPP / Non-RPP:

Consumption 700 kWh Demand

- kW 1.0355 1.0355 Current Loss Factor Proposed/Approved Loss Factor

		Current Of	B-Approved	i				Proposed	i			lm	pact
	Rat	е	Volume	Cha	arge		Rate	Volume		Charge			•
	(\$)				\$)		(\$)			(\$)	\$ (	Change	% Change
Monthly Service Charge	\$	9.58	125	\$	1,197.50	\$	9.92	125	\$	1,240.00	\$	42.50	3.55%
Distribution Volumetric Rate	\$	0.0298	700	\$	20.86	\$	0.0309	700	\$	21.63	\$	0.77	3.69%
Fixed Rate Riders	\$	-	125	\$	- '	\$	-	125	\$	-	\$	-	
Volumetric Rate Riders	\$	0.0017	700	\$	1.19	\$	0.0017	700	\$	1.19	\$	-	0.00%
Sub-Total A (excluding pass through)				\$	1,219.55				\$	1,262.82	\$	43.27	3.55%
Line Losses on Cost of Power	\$	0.0929	25	\$	2.31	\$	0.0929	25	\$	2.31	\$	-	0.00%
Total Deferral/Variance Account Rate	s	0.0091	700	\$	6.37	\$	0.0032	700	s	2.24	\$	(4.13)	-64.84%
Riders	•					Ι.			9		Ι΄.	(4.13)	
CBR Class B Rate Riders	-\$	0.0002	700	\$	(0.14)	-\$	0.0002	700	\$	(0.14)	\$	-	0.00%
GA Rate Riders	\$	-	700	\$	- '	\$	-	700	\$	-	\$	-	
Low Voltage Service Charge	\$	0.0034	700	\$	2.38	\$	0.0034	700	\$	2.38	\$	-	0.00%
Smart Meter Entity Charge (if applicable)		_	125	e	l l	s		125	e		\$	_	
	•	-	-		- 1	٠,	-		Ι'	-	φ	-	
Additional Fixed Rate Riders	\$	-	125	\$	- '	\$	-	125	\$	-	\$	-	
Additional Volumetric Rate Riders	\$	-	700	\$	-	\$	-	700	\$	-	\$	-	
Sub-Total B - Distribution (includes Sub-				\$	1.230.47				\$	1.269.61	\$	39.14	3.18%
Total A)					,				Ψ	,	<u> </u>	33.14	
RTSR - Network	\$	0.0074	725	\$	5.36	\$	0.0074	725	\$	5.36	\$	-	0.00%
RTSR - Connection and/or Line and	s	0.0051	725	\$	3.70	s	0.0051	725	\$	3.70	\$	_	0.00%
Transformation Connection	*	0.0001	720	Ψ	0.70	Ψ.	0.0001	720	۳	0.10	Ψ		0.0070
Sub-Total C - Delivery (including Sub-				\$	1,239.53				\$	1,278.67	\$	39.14	3.16%
Total B)				•	1,200.00				<u> </u>	1,270.07	<u> </u>	00.14	0.1070
Wholesale Market Service Charge	s	0.0034	725	\$	2.46	s	0.0034	725	\$	2.46	\$	_	0.00%
(WMSC)	*	0.000	. 20	•	20	ľ	5.555		*		*		0.0070
Rural and Remote Rate Protection	\$	0.0005	725	\$	0.36	\$	0.0005	725	\$	0.36	\$	_	0.00%
(RRRP)						l '			l '		Ι΄.		
Standard Supply Service Charge	\$	0.25	125			\$	0.25	125		31.25		-	0.00%
TOU - Off Peak	\$	0.0740		\$		\$	0.0740	448	\$	33.15		-	0.00%
TOU - Mid Peak	\$	0.1020	126	\$		\$	0.1020	126	\$	12.85	\$	-	0.00%
TOU - On Peak	\$	0.1510	126	\$	19.03	\$	0.1510	126	\$	19.03	\$	-	0.00%
Total Bill on TOU (before Taxes)				\$	1,338.64				\$	1,377.78		39.14	2.92%
HST		13%		\$	174.02		13%		\$	179.11		5.09	2.92%
Ontario Electricity Rebate		11.7%		\$	(156.62)		11.7%		\$	(161.20)	\$	(4.58)	
Total Bill on TOU				\$	1,356.04				\$	1,395.69	\$	39.65	2.92%

Current Loss Factor Proposed/Approved Loss Factor 1.0355 1.0355

	Current C	EB-Approve	d		Proposed		In	pact
	Rate	Volume	Charge	Rate	Volume	Charge		
	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.40	228	\$ 775.20	\$ 3.52	228	\$ 802.56	\$ 27.36	3.53%
Distribution Volumetric Rate	\$ 9.7547	36	\$ 351.17	\$ 10.1010	36	\$ 363.64	\$ 12.47	3.55%
Fixed Rate Riders	\$ -	228		\$ -	228		\$ -	
Volumetric Rate Riders	\$ 1.0029	36		\$ 1.0029	36		\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 1,162.47			\$ 1,202.30	\$ 39.83	3.43%
Line Losses on Cost of Power	\$ 0.0967	1	\$ 0.12	\$ 0.0967	1	\$ 0.12	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 3.5026	36	\$ 126.09	\$ 1.1588	36	\$ 41.72	\$ (84.38)	-66.92%
Riders	,					·	, (,	
CBR Class B Rate Riders	-\$ 0.0587	36	\$ (2.11)	-\$ 0.0709	36	\$ (2.55)	\$ (0.44)	20.78%
GA Rate Riders	\$ -	36	- \$	\$ -	36	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.9942	36	\$ 35.79	\$ 0.9942	36	\$ 35.79	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	¢ .	228	s -	s .	228	s -	s -	
	_			*			*	
Additional Fixed Rate Riders	\$ -	228	-	\$ -	228		\$ -	
Additional Volumetric Rate Riders	\$ -	36	\$ -	\$ -	36	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-			\$ 1,322.37			\$ 1,277,38	\$ (44.99)	-3.40%
Total A)						, , , , ,	, , , , , ,	
RTSR - Network	\$ 2.3785	37	\$ 88.67	\$ 2.3688	37	\$ 88.30	\$ (0.36)	-0.41%
RTSR - Connection and/or Line and	\$ 1.5678	37	\$ 58.44	\$ 1.5713	37	\$ 58.57	\$ 0.13	0.22%
Transformation Connection	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.	<b>V</b> 00.11	¥	•	<b>*</b> ***********************************	<b>V</b> 0.10	0.2270
Sub-Total C - Delivery (including Sub-			\$ 1,469.48			\$ 1,424.26	\$ (45.22)	-3.08%
Total B)			,,,,,,,,,,			* ','='	* (	
Wholesale Market Service Charge	\$ 0.0034	37	\$ 0.13	\$ 0.0034	37	\$ 0.13	s -	0.00%
(WMSC)	,	-	,			*	*	*****
Rural and Remote Rate Protection	\$ 0.0005	37	\$ 0.02	\$ 0.0005	37	\$ 0.02	\$ -	0.00%
(RRRP)								
Standard Supply Service Charge	\$ 0.25	228			228			0.00%
Average IESO Wholesale Market Price	\$ 0.0967	36	\$ 3.48	\$ 0.0967	36	\$ 3.48	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price	1	1	\$ 1,530.11			\$ 1,484.89		-2.96%
HST	13%		\$ 198.91	13%		\$ 193.04	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-2.96%
Ontario Electricity Rebate	11.79		\$ (179.02)	11.7%		\$ (173.73)		
Total Bill on Average IESO Wholesale Market Price			\$ 1,729.02			\$ 1,677.92	\$ (51.10)	-2.96%

Customer Class: STREET LIGHTING SERVICE CLASSIFICATION RPP / Non-RPP: RPP

	Current OEB-Approved				Proposed		Im	pact
	Rate	Volume	Charge	Rate	Volume	Charge		
	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.55	2789		\$ 3.68	2789	\$ 10,263.52	\$ 362.57	3.66%
Distribution Volumetric Rate	\$ 9.6338	36		\$ 9.9758	36	\$ 359.13	\$ 12.31	3.55%
Fixed Rate Riders	-	2789		\$ -	2789	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.7499	36	\$ 27.00	\$ 0.7499	36	\$ 27.00	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 10,274.76			\$ 10,649.65	\$ 374.88	3.65%
Line Losses on Cost of Power	\$ 0.0929	1	\$ 0.12	\$ 0.0929	1	\$ 0.12	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 5.2985	36	\$ 190.75	\$ 1.0449	36	\$ 37.62	\$ (153.13)	-80.28%
Riders	5.2905	36	\$ 190.75	\$ 1.0449	36	\$ 37.02	φ (155.15)	-00.20%
CBR Class B Rate Riders	-\$ 0.0528	36	\$ (1.90)	-\$ 0.0642	36	\$ (2.31)	\$ (0.41)	21.59%
GA Rate Riders	-	36	\$ -	\$ -	36	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.9877	36	\$ 35.56	\$ 0.9877	36	\$ 35.56	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	s -	2789	•	s -	2789	•	\$ -	
	-	2109	ş -	-	2109	-	- ·	
Additional Fixed Rate Riders	-	2789	\$ -	\$ -	2789	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	36	\$ -	\$ -	36	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-			\$ 10,499.28			\$ 10,720.63	\$ 221.34	2.11%
Total A)			,			φ 10,720.63	<b>Φ</b> 221.34	
RTSR - Network	\$ 2.3451	37	\$ 87.42	\$ 2.3356	37	\$ 87.07	\$ (0.35)	-0.41%
RTSR - Connection and/or Line and	\$ 1.5577	37	\$ 58.07	\$ 1.5612	37	\$ 58.20	\$ 0.13	0.22%
Transformation Connection	1.5577	37	Ψ 30.01	ψ 1.301Z	37	Ψ 30.20	Ψ 0.13	0.2270
Sub-Total C - Delivery (including Sub-			\$ 10,644.77			\$ 10,865.89	\$ 221.12	2.08%
Total B)			¥ 10,044.77			Ψ 10,003.03	Ψ 221.12	2.00 /6
Wholesale Market Service Charge	\$ 0.0034	37	\$ 0.13	\$ 0.0034	37	\$ 0.13	\$ -	0.00%
(WMSC)	0.0004	0,	0.10	0.0004	0.	0.10	*	0.0070
Rural and Remote Rate Protection	\$ 0.0005	37	\$ 0.02	\$ 0.0005	37	\$ 0.02	s -	0.00%
(RRRP)	,						·	
Standard Supply Service Charge	\$ 0.25	2789		\$ 0.25	2789		I '	0.00%
TOU - Off Peak	\$ 0.0740	23	\$ 1.70	\$ 0.0740	23	\$ 1.70	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	6	\$ 0.66	\$ 0.1020	6	\$ 0.66	\$ -	0.00%
TOU - On Peak	\$ 0.1510	6	\$ 0.98	\$ 0.1510	6	\$ 0.98	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 11,345.51			\$ 11,566.63		1.95%
HST	13%		\$ 1,474.92	13%		\$ 1,503.66	\$ 28.75	1.95%
Ontario Electricity Rebate	11.7%		\$ -	11.7%		\$ -	\$ -	
Total Bill on TOU			\$ 12,820.43			\$ 13,070.29	\$ 249.86	1.95%

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION RPP / Non-RPP: RPP

Consumption

328 kWh - kW 1.0355 1.0355 Demand Current Loss Factor Proposed/Approved Loss Factor

	Current OI	B-Approved	i		Proposed	I	Im	pact
	Rate	Volume	Charge	Rate	Volume	Charge		
	(\$)		(\$)	(\$)		(\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.66	1	\$ 28.66	\$ 29.68	1	\$ 29.68	\$ 1.02	3.56%
Distribution Volumetric Rate	\$ -	328.44	\$ -	\$ -	328.44	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0019	328.44	\$ 0.62	\$ 0.0019	328.44	\$ 0.62	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 29.28			\$ 30.30	\$ 1.02	3.48%
Line Losses on Cost of Power	\$ 0.0929	12	\$ 1.08	\$ 0.0929	12	\$ 1.08	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.0080	328	\$ 2.63	\$ 0.0031	328	\$ 1.02	\$ (1.61)	-61.25%
Riders	\$ 0.0080	328	\$ 2.03	\$ 0.0031	328	\$ 1.02	\$ (1.01)	-01.25%
CBR Class B Rate Riders	-\$ 0.0002	328	\$ (0.07)	-\$ 0.0002	328	\$ (0.07)	\$ -	0.00%
GA Rate Riders	\$ -	328	\$ -	\$ -	328	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0035	328	\$ 1.15	\$ 0.0035	328	\$ 1.15	\$ -	0.00%
Smart Meter Entity Charge (if applicable)			0.40			\$ 0.42	¢ (0.04)	-2.33%
, , ,	\$ 0.43	1	\$ 0.43	\$ 0.42	1	\$ 0.42	\$ (0.01)	-2.33%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	328	\$ -	\$ -	328	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-			\$ 34.51			\$ 33.91	¢ (0.00)	-1.74%
Total A)			\$ 34.51			\$ 33.91	\$ (0.60)	-1.74%
RTSR - Network	\$ 0.0087	340	\$ 2.96	\$ 0.0087	340	\$ 2.96	\$ -	0.00%
RTSR - Connection and/or Line and	\$ 0.0053	340	\$ 1.80	\$ 0.0053	340	\$ 1.80	\$ -	0.00%
Transformation Connection	\$ 0.0053	340	\$ 1.80	\$ 0.0053	340	\$ 1.80	ъ -	0.00%
Sub-Total C - Delivery (including Sub-			\$ 39.27			\$ 38.67	\$ (0.60)	-1.53%
Total B)			39.21			\$ 30.07	\$ (0.60)	-1.53%
Wholesale Market Service Charge	\$ 0.0034	340	\$ 1.16	\$ 0.0034	340	\$ 1.16	•	0.00%
(WMSC)	\$ 0.0034	340	\$ 1.16	\$ 0.0034	340	\$ 1.16	\$ -	0.00%
Rural and Remote Rate Protection		0.40			0.40			0.000/
(RRRP)	\$ 0.0005	340	\$ 0.17	\$ 0.0005	340	\$ 0.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0740	210	\$ 15.55	\$ 0.0740	210	\$ 15.55	\$ -	0.00%
TOU - Mid Peak	\$ 0.1020	59	\$ 6.03	\$ 0.1020	59	\$ 6.03	\$ -	0.00%
TOU - On Peak	\$ 0.1510		\$ 8.93			\$ 8.93	\$ -	0.00%
			,					
Total Bill on TOU (before Taxes)			\$ 71.36			\$ 70.76	\$ (0.60)	-0.84%
HST	13%		\$ 9.28	13%	.	\$ 9.20		-0.84%
Ontario Electricity Rebate	11.7%		\$ (8.35)	11.7%		\$ (8.28)		0.0170
Total Bill on TOU	11.770		\$ 72.29	11.7 %	·	\$ 71.68		-0.84%
TOTAL DILLOLL TOO			<b>a</b> 72.29			φ /1.68	Φ (U.61)	-0.84%





# Management Action Plan – Updated November 1st, 2022 (updates highlighted)

Finding No.	Finding Description	Management Action Plan	Immediate and Short Term Items Completed	Future Action Items
	Section 1 - Application of the	APH, FAQ's and O	ther OEB Regulatory Guidelines	
1	Lack of documented management review and/or reconciliation regarding DVA	1.1.5	<ul> <li>Reviewed DVA Chart of Accounts</li> <li>Improved Standard Operation Procedures - new and improvement of existing, including month end journal checklist</li> <li>Internalized IESO settlement responsibilities</li> <li>Changed management hierarchy/reporting structure</li> <li>Internal review of all draft SOPs complete</li> <li>Moving forward with 3<sup>rd</sup> party review of SOPs</li> <li>Quoting completed for independent review of SOPs</li> <li>Independent 3<sup>rd</sup> party review commenced. Planned completion in 2020.</li> </ul>	<ul> <li>Complete Chart of Accounts in order to ensure conformity with APH, FAQ and other Board issued guidelines (ongoing – continuous improvement);</li> <li>Formalize process to review any change or modifications to DVA Chart of Accounts in order to ensure on-going compliance (ongoing – continuous improvement);</li> <li>Regularly monitor and maintain SOP's for accuracy (ongoing – continuous improvement);</li> </ul>
2	Historical non-compliance with APH	1.2.5	<ul> <li>Immediately corrected non-compliant accounts identified during the audit</li> <li>Created a "draft" formal policy with respect to adding/removing general ledger accounts in order to ensure compliance with APH, FAQ and other Board issued guidelines</li> <li>Finalized formal policy with respect to adding/removing general ledger accounts in order to ensure compliance with APH, FAQ and other Board issued guidelines</li> </ul>	Use formal policy in conjunction with Communication Plan (committed was part of another finding below) that will ensure information related to APH, FAQ and other Board issued guidelines flows to the correct departments and people in a timely manner
3	Late filing of 2 RRR filings	1.3.5	<ul> <li>Calendar of filing deadlines created in order to ensure timeliness of filings</li> <li>No quarterly filing submitted late since Audit</li> <li>Additional management review added per Finding one (1) above</li> <li>Created "draft" SOP's related to key regulatory functions associated with quarterly/annual RRR filings</li> <li>Formalize lead up process to filing date to ensure that future quarterly/annual filings are consistently made on time via SOPs</li> </ul>	<ul> <li>Finalize any key regulatory SOP's and determine if any further key regulatory functions associated with quarterly/annual RRR filings still require SOP's (currently being reviewed by 3<sup>rd</sup> party – KMPG engaged to review by April, 2023 COS rate application)</li> </ul>



Finding No.	Finding Description	Management Action Plan	Immediate and Short Term Items Completed	Future Action Items
	Section 2 – Management Over	sight and Governa	nce Regarding DVA's	
1	Need to strengthen Management oversight and control over regulatory activities for regulatory accounting	2.1.5	<ul> <li>Personnel realignment and reorganization</li> <li>Maintained and expanded scope of industry peer group involvement</li> <li>Staff undertook additional training, with a focus on regulatory accounting</li> <li>Retained services of 3<sup>rd</sup> party (KPMG) in order to support Phase 1 and 2 of OEB Audit</li> <li>Created Regulatory Staff Training Tracker with detailed listing of all training course undertaken and future courses to be attended</li> <li>Completed transition of duties and responsibilities relating to IESO 1598 away from 3<sup>rd</sup> party currently undertaking same to our own internal regulatory department</li> <li>Engaged industry experts to review COS application as needed</li> </ul>	<ul> <li>Continue work with external 3<sup>rd</sup> parties in order to review key organizational processes and controls when drafted and finalized (KMPG engaged to review 1588 and 1589 accounts balances as directed by OEB. Review to be completed by April, 2023 COS rate application filing)</li> <li>Make staff training an integral part of development of internal regulatory expertise – ongoing</li> <li>Individual management documentation of their review of any regulatory filings – ongoing and as required</li> <li>Finalize and implement Financial System Access Policy regarding financial system access permissions and ensure each existing employee is reviewed to ensure proper controlled access to regulatory books of accounts and general ledgers</li> </ul>
2	<ul> <li>Need to have specific audit procedures on regulatory information and accounts including DVA's by external auditors</li> <li>Need to error proof all data sources and inputs to RSVA accounts</li> </ul>	2.2.5	<ul> <li>Immediately directed external auditors to enhance scope of work in order to include RSVA review to ensure that testing of regulatory accounts was included</li> <li>Commenced identification and error-proofing all data sources and systems</li> <li>Completed audit RFP and selected new auditors with specific regulatory experience (KPMG)</li> </ul>	
3	Need to improve communication within EPLC regarding regulatory requirements	2.3.5	Developed draft Communication Plan that details information flow within organization	Evaluate Communication Plan and improve as necessary
4	Formalize management and approval process for regulatory accounting activities and regulatory books of accounts	2.4.5	<ul> <li>Ensured account compliance detailed in Section 1 - Finding two (2) above</li> <li>Developed draft Adding/Removing general ledger regulatory accounts policy</li> <li>Developed Communication Plan</li> </ul>	Finalize and implement change management and approval process policies



Finding No.	Finding Description	Management Action Plan	Immediate and Short Term Items Completed	Future Action Items
5	Cross training/back up for regulatory accounting activities	2.5.5	Personnel realignment and reorganization	Make staff training an integral part of development of internal regulatory expertise – ongoing
6	Control access and segregation of duties of various staff relating to regulatory books/general ledger	2.6.5	<ul> <li>Terminated system access for certain personnel</li> <li>Developed draft Financial System Access policy for formal management review and authorization of financial system access</li> </ul>	
7	Staff risk assessment	2.7.5	Personnel realignment and reorganization	• N/A
8	Appropriateness of spread sheeting checks used to create DVA balances	2.8.5	<ul> <li>Hard coded cells were immediately removed</li> <li>Commenced review of entire process leading up to and including RSVA calculation which includes detailed review of presently existing controls and enhancing and securing present visual validation checks within spreadsheets</li> </ul>	
9	Insufficient safeguards or processes in place to prevent unauthorized users to access excel spreadsheets used for regulatory activities	2.9.5	Access limited to RSVA files within the finance drive to only Regulatory personnel	• N/A



Finding No.	Finding Description	Management Action Plan	Immediate and Short Term Items Completed	Future Action Items
	Section 3 – Staff Competencie	s and Training Reg	parding Regulatory Accounting	
1	Enhancing key regulatory personnel experience and knowledge	3.1.5	<ul> <li>Strategic use of third party service providers to assist while internal expertise is being properly developed</li> <li>Engaged industry experts throughout 2018 COS application</li> <li>Engage 3<sup>rd</sup> party service providers to review finalized key organizational process and controls</li> <li>Engaged new auditors with focus on regulatory experience for 2019 and beyond (KPMG)</li> <li>Engaged 3<sup>rd</sup> party service providers to review finalized key organizational processes and controls</li> </ul>	
2	Improve regulatory accounting training;	3.2.5	<ul> <li>Staff undertook additional training, with a focus on regulatory accounting</li> <li>Staff involved in in industry peer groups</li> </ul>	Make staff training an integral part of development of internal regulatory expertise – ongoing
3	Internalize functions/preparation of IESO Form 1598	3.3.5	<ul> <li>Drafted detailed IESO 1598 Filing Instructions SOP</li> <li>Internalized IESO settlement responsibilities</li> </ul>	• N/A
4	Reduce dependency on consultants and third parties to meet regulatory needs	3.4.5	Completed. Internalized regulatory accounting and reporting inhouse	Continue to build internal settlement and regulatory expertise through training and continuous improvement reviews – ongoing
	Section 4 - Lack of Docum	entation for Regu	latory Accounting Systems, Process, Procedures, Controls, and O	
1	Lack of Standard Operating Procedures for key regulatory activities	• 4.1.5	<ul> <li>Improved Standard Operation Procedures - new and improvement of existing, including month end journal checklist</li> <li>Finalize any "draft" SOPs and determine if any further key regulatory functions still require SOPs (complete)</li> </ul>	Regularly monitor and maintain SOP's for accuracy (ongoing)
2	Need to improve documentation that quarterly/annual RRR's to pivot table and general ledger reconciliation had been performed or reviewed	• 4.2.5	<ul> <li>Created Historical RRR filing workbook to help staff at all levels trend and better understand RRR data</li> <li>Established RRR departmental focus groups to review, explain and detail the regulatory reporting obligations of each department</li> </ul>	RRR departmental focus groups establishing SOP's for majority of RRR sections (ongoing)

# **Appendix D**

# **2023 IRM Checklist**

# Essex Powerlines Corporation EB-2022-0031

Date: November 1, 2022

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Components of the Application Filing 2		Manager Summary, page 5
2 3	Completed Rate Generator Model and supplementary work forms in Excel format	Cover Letter Appendix B
3 3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	Appendix A N/A
3 3	Distributor's internet address	Manager Summary, page 9 Manager Summary, page 1
3 3	Text searchable PDF format for all documents	Manager Summary, page 6 Yes
3	Include a certification by a senior officer that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge, a certification that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed, as well as a certification regarding personal	Appendix D  Certicate of Evidence
3.1.3 Applications and Electronic Models 4	information  Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Appendix E
4		Appendix E
4	to-Cost Ratio Adjustment Workform in addition to the Rate Generator model.  For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the	N/A
4	Capital Module applicable to ACM and ICM.  A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM	N/A
5	term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform.  The models and workforms be used by all distributors. If a distributor makes any changes to OEB models or workforms to	N/A
5 3.2.2 Revenue to Cost Ratio Adjustments	address its own circumstances, it must justify such changes in the manager's summary.	N/A
6 - 7	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
3.2.3 Rate Design for Residential Electricity Customers	Applicable only to distributors that have not completed the residential rate design transition	
	A plan to mitigate the impact for the whole residential class or indicate why such a plan is not required, if the total bill impact of	
7	the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile	N/A N/A
4 Electricity Distribution Retail Transmission Service Rates	No action required at filling - model completed with most recent uniform transmission rates (UTRs) approved by the OEB	
3.2.5 Review and Disposition of Group 1 DVA Balances	Justification if any account balance in excess of the threshold should not be disposed	N/A
8 9	Completed Tab 3 - continuity schedule in Rate Generator Model	Appendix B N/A
3	Explanation or variance between amounts proposed for disposition and amounts reported in KKR for each account. The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1	
9	indistrection will the last applicable, approved closing barances. Distributions must provide an explanation when the Gloup is account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Appendix B
9	"Adjustments to Deferral and Variance Accounts"	N/A
10 3.2.5.1 Wholesale Market Participants	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Manager Summary, page 7
10	Separate rate riders established to recover balances in RSVAs from Wholesale Market Participants, who must not be allocated balances related to charges for which WMPs settle directly with the IESO	Appendix B
3.2.5.3 Commodity Accounts 1588 and 1589	Confirmation of implementation of the OEB's February 21, 2019 guidance effective from January 1, 2019 when requesting final	
11	disposition for the first time following implementation of the Accounting Guidance  Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the	Manager Summary, page 5
11	Accounting Guidance, summary provided of the review performed. Distributors must discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description is provided for each adjustment made to the historical balances  Populated GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of	Manager Summary, page 5
11 - 12, 4  3.2.5.4 Capacity Based Recovery (CBR)	whether seeking disposition of the Account 1589 balance as part of current application. If adjustments were made to an Account 1589 balance that was previously approved on an interim basis, the GA Analysis Workform is required to be completed for each year after the distributor last received final disposition for Account 1589	Appendix E
12 3.2.5.5 Disposition of Account 1595	Disposition proposed for Account 1580 sub-account CBR Class B in accordance with the OEB's CBR Accounting Guidance.  - Embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them  - In the Rate Generator model, distributors must indicate whether they had Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated  - For disposition of Account 1580 sub-account CBR Class A, distributors must follow the OEB's CBR accounting guidance, which results in balances disposed outside of a rate proceeding  - The Rate Generator model allocates the portion of Account 1580 sub-account CBR Class B to customers who transitioned between Class A and Class B based on consumption	Appendix B
14	Detailed explanations provided for any cignificant recidual balances attributable to specific rate riders for each customer rate	N/A
14 6 Lost Revenue Adjustment Mechanism Variance Account	class, including for example, differences between forecast and actual volumes	N/A
15	The 2021 CDM Guidelines require distributors filing an application for 2023 rates to seek disposition of all outstanding LRAMVA balances related to previously established LRAMVA thresholds	N/A
17	Completed latest version of LRAMVA Workform in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity	N/A
17	Final Verified Annual Reports if LRAMVA balances are being claimed from CDM programs delivered in 2017 or earlier.  Participation and Cost reports in Excel format, made available by the IESO, provided to support LRAMVA balances for programs	N/A
17	File other supporting evidence with an explanation and rationale should be provided to justify the eligibility of any other savings	N/A
17	Meet the OEB's requirements related to personal information and commercially sensitive information as stated in the Filing Requirements	N/A
18	Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition  Statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence	N/A
18	Satisfies the continuing Eramwa based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue	N/A
18 18	Summary table with principal and carrying charges by rate class and resulting rate riders	N/A N/A
18	Statement commining the period of rate recovery  Statement providing the proposed disposition period; rationale provided for disposing the balance in the LRAMVA if significant rate rider is not generated for one or more customer classes	N/A
18		N/A
18	Rationale confirming now rate class allocations for actual CDM savings were determined by class and program (1ab 3-A of LRAMVA Work Form)  Statement confirming whether additional documentation was provided in support of projects that were not included in distributor's	N/A
18	Statement confirming whether additional documentation was provided in support of projects that were not included in distributors final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable)  File in support of a previous LRAMVA application, distributors should provide Participation and Cost Reports and detailed project	N/A
18	level savings files made available by the IESO and/or other supporting evidence to support the clearance of energy- and/or demand-related LRAMVA balances where final verified results from the IESO are not available. These reports should be filed in Excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017	N/A
18 - 19	management plans) o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit	N/A
	total) o Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program o A table, in live excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb)	

# 2023 IRM Checklist

# Essex Powerlines Corporation EB-2022-0031

Date: November 1, 2022

Filing Requirement Section/Page Reference	IRM REQUIREMENTS	Evidence Reference, Notes
19	For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information:  or The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate or Rationale for net-to-gross assumptions used or Breakdown of billed demand and detailed level calculations in live excel format	N/A
19 - 20  3.2.6.2 Continuing Use of the LRAMVA for New CDM Activities	For program savings for projects completed after April 15, 2019, distributors should provide the following: o Related to CFF programs: an explanation must be provided as to how savings have been estimated based on the available	N/A
20	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application.	N/A
3.2.7 Tax Changes		
21	Tabs 8 and 9 of Rate Generator model are completed, if applicable  If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be	N/A
21	transferred to Account 1595 for disposition at a future date	N/A
3.2.8. Z-Factor Claims		
21	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
21	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.8.1 Z-Factor Filing Guidelines 22	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
22	In addition, the distributor must:  Notify OEB by letter of all Z-Factor events within 6 months of event  Apply to OEB for any cost recovery of amounts in the OEB-approved deferral account claimed under Z-Factor treatment  Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental  Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business exposure risk  Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	
3.2.8.2 Recovery of Z-Factor Costs		
22	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
22	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational	N/A
22	for proposal  Residential rate rider to be proposed on fixed basis	N/A
22		N/A
3.2.9 Off-Ramps		
22 - 23	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
23	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB.	N/A
3.3.1 Advanced Capital Module	5-10-10-10-10-10-10-10-10-10-10-10-10-10-	
4	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost	N/A
	recovery and associated rate rider(s)	N/A N/A
4	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be	
4 24 24	recovery and associated rate rider(s)  Evidence of passing "Means Test"  E	N/A
4 24	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
4 24 24 3.3.2 Incremental Capital Module 25	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business	N/A N/A N/A
4 24 24 3.3.2 Incremental Capital Module 25 25	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A N/A N/A N/A
24 24 3.3.2 Incremental Capital Module 25	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A N/A N/A
24 24 3.3.2 Incremental Capital Module 25 25 26	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A N/A N/A N/A
24 24 3.3.2 Incremental Capital Module 25 25 26	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filling for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost	N/A N/A N/A N/A N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence	N/A N/A N/A N/A N/A N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filling for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not	N/A N/A N/A N/A N/A N/A N/A N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements 4 26	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which	N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements  4 26 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filling for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part,	N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements  4 26 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements  4 26 27 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)  Details by project for the proposed capital spending plan for the expected in-service year	N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements  4 26 27 27 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)  Details by project for the proposed capital spending plan for the expected in-service year  Description of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements  4 26 27 27 27 27 27 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information or relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)  Details by project for the proposed capital projects and expected in-service dates  Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project.	N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements  4 26 27 27 27 27 27 27 27 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)  Details by project for the proposed capital spending plan for the expected in-service year  Description of the proposed capital projects and expected in-service dates  Calculation of each incremental projects and expected in-service dates  Calculation of each incremental projects revenue requirements that will be offset by revenue generated through other means (e.g., customer contributions in aid of construction)  Description of the actions the distributor would take in the event that the OEB	N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filling Requirements  4 26 27 27 27 27 27 27 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)  Details by project for the proposed capital spending plan for the expected in-service year  Description of the proposed capital projects and expected in-service dates  Calculation of othe revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project in revenue requirements that will be offset by revenue generated through other means (e.g. customer contributions in aid of construction)  Description of the actions the distributo	N/A  N/A  N/A  N/A  N/A  N/A  N/A  N/A
4 24 24 3.3.2 Incremental Capital Module 25 25 26 3.3.2.1 ICM Filing Requirements  4 26 27 27 27 27 27 27 27 27 27 27 27 27 27	recovery and associated rate rider(s)  Evidence of passing "Means Test"  Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format  If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required  Evidence of passing "Means Test"  The following should be provided when filing for incremental capital:  Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)  An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  Justification that mounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived  Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)  Details by project for the proposed capital spending plan for the expected in-service year  Description of the proposed capital projects and expected in-service dates  Calculation of each incremental project's revenue requirements that will be offset by revenue generated through other means (e.g. customer contributions in aid of construction)  Description of the actions the distributor would take in the event that the OEB does not approve the application  Calculation of a rate rider to recover the	N/A

# <u>Appendix E</u>

# **GA Analysis Workform for 2023 Rate Applications**

Version 1.0

Input cells Drop down cells		
	Litility Name	ESSEX POWERLINES CORPORATION

#### Note 1

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

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

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

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

ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If the 2020 balances that were reviewed in the 2022 rate application were to be selected, select 2020)

#### Instructions

- 1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
- Scenario a -If 2020 balances were last approved on a final basis Select 2020 and a GA Analysis Workform for 2021 will be generated.
   The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi If 2020 balances were last approved on an interim basis and there are no changes to 2020 balances Select 2020 and a GA
  Analysis Workform for 2021 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated
  accordingly as well.
- Scenario bii If 2020 balances were last approved on an interim basis, there are changes to 2020 balances, and 2019 balances were last
  approved for disposition Select 2019 and GA Analysis Workforms for 2020 and 2021 will be generated. The input cells required in the
  Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- 2) Complete the GA Analysis Workform for each year generated.
- 3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
- 4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of

### Year Selected

2018

				Adjusted Net Change in			Unresolved Difference as % of Expected GA
		Net Change in Principal		Principal Balance in the		\$ Consumption at Actual Rate Paid	.,
Year	Annual Net Change in Expected GA Balance from GA Analysis		Reconciling Items	GL	GL Difference		IESO
2019	\$ 407,213	\$ 2,297,248	\$ -	\$ 2,297,248	\$ 1,890,035	\$ 22,698,187	8.3%
2020	\$ 193,309	\$ 926,291	\$ -	\$ 926,291	\$ 732,982	\$ 18,933,168	3.9%
2021	\$ (287,289)	\$ (201,198)	\$ -	\$ (201,198)	\$ 86,091	\$ 12,605,050	0.7%
Cumulative Balance	\$ 313,232	\$ 3,022,341	\$ -	\$ 3,022,341	\$ 2,709,109	\$ 54,236,405	N/A

### **Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2019	-0.3%
2020	-0.7%
2021	6.5%
Cumulative Balance	2.0%



## **GA Analysis Workform**

Note 2	Consumption Data Excluding for Loss Factor (Data to a	gree with RRR as applicable)				
	Year		2019			
	Total Metered excluding WMP			kWh	100%	
	RPP	A	323,143,909	kWh	61.2%	
	Non RPP	B = D+E	204,886,478	kWh	38.8%	
	Non-RPP Class A	D	17,770,355	kWh	3.4%	
	Non-RPP Class B*	E	187,116,123	kWh	35.4%	
	*Non-RPP Class B consumption reported in this table is not	Silled Consumption in the G.	A Analysis of Expected Balance table			
	holow. The difference chould be equal to the lose factor.					

### Note 3 GA Billing Rate

GA is billed on the 1st Estimate

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

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

#### Note 4 Analysis of Expected GA Amount

Year	2019								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	н	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	16,373,707			16,373,707	0.06741	\$ 1,103,752	0.08092	\$ 1,324,960	\$ 221,209
February	15,035,421			15,035,421	0.09657	\$ 1,451,971	0.08812	\$ 1,324,921	\$ (127,049)
March	16,003,613			16,003,613	0.08105	\$ 1,297,093	0.08041	\$ 1,286,851	\$ (10,242)
April	15,701,421			15,701,421	0.08129	\$ 1,276,369	0.12333	\$ 1,936,456	\$ 660,088
May	15,547,236			15,547,236	0.12860	\$ 1,999,375	0.12604	\$ 1,959,574	\$ (39,801)
June	15,323,963			15,323,963	0.12444	\$ 1,906,914	0.13728	\$ 2,103,674	\$ 196,760
July	20,803,038			20,803,038	0.13527	\$ 2,814,027	0.09645	\$ 2,006,453	\$ (807,574)
August	20,697,592			20,697,592	0.07211	\$ 1,492,503	0.12607	\$ 2,609,345	\$ 1,116,842
September	20,261,552			20,261,552	0.12934	\$ 2,620,629	0.12263	\$ 2,484,674	\$ (135,955)
October	18,238,819			18,238,819	0.17878	\$ 3,260,736	0.13680	\$ 2,495,070	\$ (765,666)
November	17,131,166			17,131,166	0.10727	\$ 1,837,660	0.09953	\$ 1,705,065	\$ (132,595)
December	15,675,822			15,675,822	0.08569	\$ 1,343,261	0.09321	\$ 1,461,143	\$ 117,882
Net Change in Expected GA Balance in the Year (i.e.									
Transactions in the Year)	206 793 350			206 793 350		\$ 22,404,289		\$ 22,698,187	\$ 293,898

Annual Non- RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
0	P	Q=O-P	R	P= Q*R
207 825 924	206 703 350	1 032 574	0.10974	\$ 113 315

"Equal to (ACEW - Class A + embedded generation XWh)"(Non-RPP Class B retail kwh/Total retail Class B KWh)

"Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column 0 in the table above)

Total Expected GA Variance \$

Calculated Loss Factor	1.1052
Most Recent Approved Loss Factor for Secondary Metered	
Customer < 5,000kW	1.0355

used in the table above.

The data used in Note 4 above reflects actual consumption by calendar month based on meter reads.

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

### Note 5 Reconciling Items

Item	Amount	Explanation		Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 2,297,248	Сериновон	Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
CT 148 True-up of GA Charges based on Actual Non-RPP 1a Volumes - prior year		Further to OEB Decision and Rate order EB-2021-0023 issued April 7, 2022, Essex is in process of		
CT 148 True-up of GA Charges based on Actual Non-RPP 1b Volumes - current year		completing a comprehensive review of Account 1588 and 1589 balances in the context of the new		
Remove prior year end unbilled to actual revenue 2a differences		Accounting Guidance and settlement changes that took effect August 31, 2019. Essex was directed as		
2b Add current year end unbilled to actual revenue differences		part of the above-noted Decision and Rate order to bring forth the results of its review of the 2019		
Remove difference between prior year accrual/unbilled to 3a actual from load transfers Add difference between current year accrual/unbilled to		balances and results of the Standard Operating Procedures (SOP) review when final disposition of		
3b actual from load transfers		these balances is requested. Essex has engaged the service of an external party (KPMG) to assist with		
Significant prior period billing adjustments recorded in 4a current year		these reviews. Final disposition of 2019 balances will occur as part of Essex's Cost of Service rate		
Significant current period billing adjustments recorded in 4b other year(s)		application due in April, 2023.		
5 CT 2148 for prior period corrections 6				
8				
10				

ote 6	Adjusted Net Change in Principal Balance in the GL	\$ 2,297,248	
	Net Change in Expected GA Balance in the Year Per		
	Analysis	\$ 407,213	
	Unresolved Difference	\$ 1,890,035	
	Unresolved Difference as % of Expected GA Payments		
	to IESO	8.3%	Unresolved differences of greater than + or - 1% should be explained



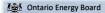
## GA Analysis Workform

				20 m						
Note 2	Consumption Data Excluding for Loss Factor (Data to ag	gree with RRR as applicable)				_				
	Year Total Metered excluding WMP	C = A+B	2020 526 182 424	kWb	100%	_				
	RPP Non RPP	A B = D+E	336,538,644 189,643,780	kWh kWh	64.0%					
	Non-RPP Class A	B = D+E	189,643,780 28,696,443	kWh	5.5%	-				
	Non-RPP Class B*	E	160,947,337	kWh	30.6%					
	*Non-RPP Class B consumption reported in this table is not below. The difference should be equal to the loss factor.	expected to directly agree with ti	he Non-RPP Class B Inclu	ding Loss Adjusted E	Billed Consumption in the G	A Analysis of Expec	ted Balance table			
Note 3	GA Billing Rate									
	GA is billed on the	1st Estimate	Note that the GA actual ra	ates for April to June	2020 are based on the unac	diusted GA rates. w	ithout the impacts of	f the GA deferral.		
	Please confirm that the adjusted GA rate was used to bit For the months of April to June 2020, the IESO provided adj May 1, 2020 Emergency Order, and unadjusted GA rates wh	usted GA rates, which reflected	the deferral of a portion of	the GA as per the						
	Please confirm that the same GA rate is used to bill all co					Yes				
	Please confirm that the GA Rate used for unbilled revenue	ue is the same as the one used	for billed revenue in any	paticular month		Yes				
Note 4	Analysis of Expected GA Amount Year	2020								
		1		Add Current						
		Non-RPP Class B Including	Deduct Previous Month Unbilled Loss	Month Unbilled Loss Adjusted	Non-RPP Class B Including Loss Adjusted					
		Loss Factor Billed	Adjusted Consumption	Consumption	Consumption, Adjusted	GA Rate Billed	\$ Consumption at	GA Actual Rate Paid	\$ Consumption at	Expected GA Pr
	Calendar Month	Consumption (kWh)	(kWh)	(kWh)	for Unbilled (kWh)	(\$/kWh)	GA Rate Billed	(\$/kWh)	Actual Rate Paid	Variance (\$)
	January	F 15,157 120	G .	н .	I = F-G+H 15.157.120	J 0.08323	K = I*J S 1.261.527	0.10232	M = I*L S 1.550.877	N=M-K S 289.
	February	15,157,120 14,601,114			14,601,114	0.12451	\$ 1,817,985	0.11331	\$ 1,654,452	\$ (163,5
	March April	13,946,301 12,340,139	-	-	13,946,301 12,340,139	0.10432	\$ 1,454,878 \$ 1,691,463	0.11942	\$ 1,665,467	\$ 210,
	May	13,223,268			13,223,268	0.09293	\$ 1,228,838	0.11500	\$ 1,520,676	\$ 291.
	June July	15,709,168 15,899,556	-	-	15,709,168 15,899,556	0.11500 0.10305	\$ 1,806,554 \$ 1,638,449	0.11500	\$ 1,806,554	\$
	August	15,115,634		-	15,115,634	0.10232	\$ 1,546,632		\$ 1,564,166	\$ 17,
	September	13,966,515			13,966,515	0.11573	\$ 1,616,345	0.12176		\$ 84,
	October November	12,747,815 12,735,671	:	- :	12,747,815 12,735,671	0.14954 0.11670	\$ 1,906,308 \$ 1,486,253	0.12806 0.11705	\$ 1,632,485 \$ 1,490,710	\$ (273,8 \$ 4, \$ (18,7
	December Net Change in Expected GA Balance in the Year (i.e.	12,821,817			12,821,817	0.10704	\$ 1,372,447	0.10558	\$ 1,353,727	\$ (18,7
	Transactions in the Year)	168,264,118			168,264,118		\$ 18,827,679		\$ 18,933,168	\$ 105,
	129 779, 555   750, 651   750							P= Q*R \$ 87, whire total retail Claimen the the data for din the reconciling Adjusted for Unbille. If the reconciling i minus F44 to F46) ESO invoice) divide. Note if a reconcilir 20 should be excluding		
							Most Recent A	C pproved Loss Factor f	alculated Loss Factor or Secondary Metered Customer < 5,000kW	1.0
	a) Please provide an explanation in the text box below if	columns G and H for unbilled	consumption are not						Difference	0.1
	used in the table above.			1	b) Please provide an exp	planation in the tex	t box below if the	difference in loss facto	or is greater than 1%	
	The data used in Note 4 above reflects actual consumption to	by calendar month based on me	ter reads.		The data in Note 2 above.	which is imported f	rom the RRR filing.	has been comprehensiv	ely reviewed for accura	ov purposes. Base
Note 5	Reconciling Items									
	item	Amount			Explanation				Principal Adjustment	
Net Chan	ge in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 926,291						Principal Adjustment on DVA Continuity Schedule	If "no", please pro	vide an explanatio
	CT 148 True-up of GA Charges based on Actual Non-RPP	320,251	5 d d 0=== -		004 0000 :					
1a	Volumes - prior year CT 148 True-up of GA Charges based on Actual Non-RPP				021-0023 issued April 7, 202					
1b	Volumes - current year		completing a comprehens	sive review of Accoun	nt 1588 and 1589 balances in	the context of the	new			
2a	Remove prior year end unbilled to actual revenue differences		Accounting Guidance and	i settlement changes	s that took effect August 31.	2019. Essex was d	tirected as			
26	Add current year end unbilled to actual revenue differences. Significant prior period billing adjustments recorded in				fer to bring forth the results					
3a	current year		balances and results of th	ne Standard Operatir	ng Procedures (SOP) review	when final disposit	ion of			
3b	Significant current period billing adjustments recorded in other year(s)		these balances is request	ted. Essex has enga	ged the service of an extern	al party (KPMG) to	assist with			
5	CT 2148 for prior period corrections Impacts of GA deferral		these reviews. Final disp application due in April, 2	ossion of 2020 balan 023.	ces will occur as part of Ess	ex s Cost of Service	rate			
6										
$\perp$										

123	Ontario	F	0

## GA Analysis Workform

Note 2	Consumption Data Excluding for Loss Factor (Data to ag	ree with RRR as applicable)								
	Year Total Metered excluding WMP	C = A+B	2021 539.838.927	kWh	100%					
	RPP Non RPP	A B = D+F	346,317,598	kWh	64.2% 35.8%					
	Non-RPP Class A	D	40,032,313	kWh	7.4%					
	Non-RPP Class B*	E	153,489,016		28.4%					
	*Non-RPP Class B consumption reported in this table is not below. The difference should be equal to the loss factor.	expected to directly agree with ti	he Non-RPP Class B Inclu	ding Loss Adjusted B	illed Consumption in the GA	Analysis of Expec	ted Balance table			
	•									
Note 3	GA Billing Rate									
	GA is billed on the	1st Estimate	Note that this GA rate for	2021 includes the GA	recovery rate to recover the	2020 deferred Cla	ss B amount for no	n-RPP market participan	ts and consumers.	
	Please confirm that the same GA rate is used to bill all co	stomer classes. If not, please	provide further details			Yes				
	Please confirm that the GA Rate used for unbilled revenue		d			Yes				
		ie is the same as the one used	nor billed revenue ili ali	v baticular month		res				
Note 4	Analysis of Expected GA Amount Year	2021								
	Teal	2021		Add Current						
			Deduct Previous	Month Unbilled	Non-RPP Class B					
		Non-RPP Class B Including Loss Factor Billed	Month Unbilled Loss Adjusted Consumption	Loss Adjusted Consumption	Including Loss Adjusted Consumption, Adjusted	GA Rate Billed	\$ Consumption at	GA Actual Rate Paid	\$ Consumption at	Expected GA Price
	Calendar Month	Consumption (kWh)	(kWh)	(kWh)	for Unbilled (kWh)	(\$/kWh)	GA Rate Billed	(\$/kWh)	Actual Rate Paid	Variance (\$)
		F 13,425,008	G	н	I = F-G+H 13,425,008	J 0.09092	K = I*J	L 0.08798	M = I*L \$ 1,181,132	N=M-K \$ (39,470)
	January February	12.781.498	-	-	12.781.498	0.10485	\$ 1,220,602 \$ 1,340,140	0.05751	\$ 735.064	S (605,076)
	March	12,982,135			12,982,135	0.08420	\$ 1,093,096	0.09668	\$ 1,255,113	\$ 162,017
	April May	12,390,036 12,034,148	- :	-	12,390,036 12,034,148	0.06969	\$ 863,462 \$ 1,267,316	0.11589 0.10675	\$ 1,435,881 \$ 1,284,645	\$ 572,420 \$ 17,329
	June	13,483,170			13,483,170	0.11352	\$ 1,530,609	0.09216	\$ 1,242,609	\$ (288,001)
	July August	14,239,135 15,504,498		- :	14,239,135 15,504,498	0.07612 0.08734	\$ 1,083,883 \$ 1,354,163	0.07918 0.05107	\$ 1,127,455 \$ 791,815	\$ 43,572 \$ (562,348)
	September	14,899,733		-	14,899,733	0.05519	\$ 822,316	0.08234	\$ 1,226,844	\$ 404,528
	October November	13,049,111 12,662,805		-	13,049,111 12,662,805	0.07402 0.06342	\$ 965,895 \$ 803,075	0.05840 0.06012	\$ 762,068 \$ 761,288	\$ (203,827) \$ (41,787)
	December Net Change in Expected GA Balance in the Year (i.e.	12,296,798		-	12,296,798	0.05443	\$ 669,315	0.06515	\$ 801,136	\$ 131,822
	Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	159,748,075			159,748,075		\$ 13,013,872		\$ 12,605,050	\$ (408,822)
							*			(,)
						Annual Non- RPP Class B	Annual Non-RPP	Annual	Weighted Average	
						Wholesale kWh	Class B Retail	Unaccounted for	GA Actual Rate Paid	Expected GA
						. 0	billed kWh**	Energy Loss kWh	(\$/kWh)*** R	Volume Variance (\$) P= Q*R
						161,415,183	159,748,075	Q=O-P 1,667,108	0.07290	
						*Equal to (AQEW	- Class A + embedo	ded generation kWh)*(No	on-RPP Class B retail k	wh/Total retail Class B
						kWh).	al Non-DDD Class B	Including Loss Adjusted	Consension Adjuster	for I lobilled (i.e. cell
						F53), unless a re	conciling item for "In	pacts of GA deferral/red cted GA Volume Variand	overy" is quantified and	d an alternative
						Non-RPP Class E	Wholesale kWh (as	s quantified in column O lly expected to include the	in the table above). Th	e weighted average
						GA actual rate pa	id in 2021 is general	lly expected to include the	ne GA recovery rate, un	less a reconciling item
						Expected GA Vol	ume Variance is prop	is quantified and an alter cosed.	mative methodology to	calculating the
						The uninhted me	rana GA actual rate	paid in 2021 is generally	v expected to include th	na Gå racquany rate
						unless the distrib	utor is proposing an	alternative methodology	in calculating the Expe	ected GA Volume
						Variance and pro	posing to quantify th	e reconciling item for *In	npacts of GA deferral/re	covery.
								Total Ex	xpected GA Variance	\$ (287,289)
									alculated Loss Factor	1.0408
							Most Recent A	pproved Loss Factor fo	or Secondary Metered	1.0406
									Customer < 5,000kW	1.0355
	a) Please provide an explanation in the text box below if	columns G and H for unbilled	consumption are not						Dillerence	0.0053
	used in the table above.			1	b) Please provide an expl	anation in the ter	rt how helow if the	difference in loss facto	r is greater than 1%	
					b) I lease provide an expi	anation in the tex	a box below ii die	amerence in loss facto	r 13 greater than 179	
	The date word in Note 4 above reflects actual	or animalar month house.		1						
	The data used in Note 4 above reflects actual consumption to	y carcinal month based on me	ici roads.							
Note 5	Reconciling Items									
	Item	Amount			Explanation				Principal Adjustments	
	item	Alliount			Explanation				Principal Adjustments	
l								Principal Adjustment on DVA	If "no", please pro	vide an explanation
Net Char	ge in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (201,198)						Continuity Schedule		
	CT 148 True-up of GA Charges based on Actual Non-RPP	(201,100)								
1a	Volumes - prior year CT 148 True-up of GA Charges based on Actual Non-RPP		Further to OEB Decision	and Rate order EB-20	21-0023 issued April 7, 2022	Essex is in proce	ess of			
1b	Volumes - current year		completing a comprehen-	sive review of Account	1588 and 1589 balances in	the context of the	new			
2a	Remove prior year end unbilled to actual revenue differences		Accounting Guidance and	d settlement changes	that took effect August 31, 2	019. Essex has e	ngaged the			
26	Add current year end unbilled to actual revenue differences				ith this review. Final disposi					
26	Add current year end unbilled to actual revenue differences Significant prior period billing adjustments recorded in					uun of zuz i balan	ues WIII			
3a	current year Significant current period billing adjustments recorded in		occur as part of Essex's (	Cost of Service rate as	plication due in April, 2023.					
36	other year(s)									
4	CT 2148 for prior period corrections Impacts of GA deferral/recovery									
6										
7 8										
9										
10										
	Adjusted Net Change in Principal Balance in the GL	\$ (201,198)								
Note 6	Adjusted Net Change in Principal Balance in the GL Net Change in Expected GA Balance in the Year Per									
	Analysis Unresolved Difference	\$ (287,289) \$ 86,091								



## **Account 1588 Reasonability**

he annual Account 1588 balance relative to cost of power is expected to be small. If it is greater than +/-1%, provide an explanation in the text box below.

#### Note 7 Account 1588 Reasonability Test

		Account 1588 - RSVA Power				
			Principal	Total Activity in Calendar	Account 4705 - Power	Account 1588 as % of
Year	Transa	ctions <sup>1</sup>	Adjustments <sup>1</sup>	Year	Purchased	Account 4705
2019	-	105,145		- 105,145	32,238,763	-0.3%
2020	-	303,047		- 303,047	43,869,065	-0.7%
2021		2,712,996		2,712,996	41,670,641	6.5%
Cumulative		2,304,804		2,304,804	117,778,470	2.0%

#### Note

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule) 2) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

#### Reasons for large Account 1588 balance, relative to cost of power purchased

2021
Further to OEB Decision and Rate order EB-2021-0023 issued April 7, 2022, Essex is in process of completing a comprehensive review of Account.

1588 and 1589 balances in the context of the new Accounting Guidance and settlement changes that took effect August 51, 2019. Essex was directed as part of the above-noted Decision and Rate order to bring forth the results of its review of the 2019 and Oblanices and results of the Standard Operating Procedures (SOP) review when final disposition of these balances is requested. Essex has engaged the service of an external party (KPMG) to assist with these reviews. Final disposition of 2019, 2020 and 2021 balances will occur as part of Essex's Cost of Service rate application due in April, 2023.

## Ontario Energy Board

## **GA Analysis Workform** -Account 1588 and 1589 **Principal Adjustment Reconciliation**

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

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

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

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

- Notes

  If the Transaction' column in the DVA Continuity Schedule is to equal the transactions in the general ledger (seclading transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule

  2) Any principal adjustments received to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule

  3) The "Variances Refer x. 2020 Blastone" column in the DVA Continuity Schedule and continuity adjustments after the continuity of the schedule and continuity adjustments after the continuity of the schedule and continuity adjustments after the continuity of the schedule and continuity adjustments to the principal adjustments and the principal adjustments to the principal adjust

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

		Account 1589 - RSVA Global Adjus	tment	
Year		Adjustment Description	Amount	Year Recorded in GI
	Reversal.	s of prior year principal adjustments		
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments		
	Current y	ear principal adjustments		
		CT 148 true-up of GA Charges based on actual Non-RPP volumes		
		Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	- 7			
	8			
		Total Current Year Principal Adjustments		

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

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

	1	Account 1588 - RSVA Power					
Year		Adjustment Description	Amount	Year Recorded in GL			
	Reversals of prior year principal adjustments						
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes					
		Reversal of CT 1142/142 true-up based on actuals					
	3	Reversal of Unbilled to actual revenue differences					
	4						
	5						
	6						
	7						
	. 8						
		Total Reversal Principal Adjustments					
	Current y						
		CT 148 true-up of GA Charges based on actual RPP volumes					
		Reversal of CT 1142/142 true-up based on actuals					
	3	Unbilled to actual revenue differences					
	4						
	5						
	6						
	7						
	8						
	1	Total Current Year Principal Adjustments		1			

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

# **Appendix F**



# **Certificate of Evidence**

As General Manager of Essex Powerlines Corporation, I certify that the evidence filed in the Essex Powerlines 2023 IRM application (EB-2022-0031) is accurate to the best of my knowledge and belief. This filing is consistent with the requirements of Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Rate Applications. I also confirm that Essex Powerlines Corporation has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances proposed for disposal.

[Original Signed By]

Joe Barile

Vice President of Regulatory and Corporate Affairs Essex Powerlines Corporation