



October 24, 2023

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

**Re: 2024 IRM Rate Application  
Board File No.: EB-2023-0020**

Dear Ms. Marconi,

Please find enclosed Essex Powerlines Corporation's ("EPLC") complete 2024 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>, 2024.

A complete application was submitted October 24, 2023 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 [glood@essexpowerlines.ca](mailto:glood@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**  
Director of Finance and Regulatory Affairs  
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

1                           **IN THE MATTER OF** the Ontario Energy Board Act, 1998,  
2                           being Schedule B to the Energy Competition Act, 1998, S. O.  
3   1998, c.15;  
4  
5

6                           **AND IN THE MATTER OF** an Application by Essex Powerlines Corporation  
7                           to the Ontario Energy Board for an Order or Orders approving or fixing just  
8                           and reasonable rates and other service charges for the distribution of  
9                           Electricity as of May 1, 2024.  
10

11  
12   Title of Proceeding:                           An application by Essex Powerlines Corporation for  
13   an Order or Orders approving or fixing just and  
14   reasonable distribution rates and other charges,  
15   effective May 1, 2024.  
16  
17   Applicant's Name:                                Essex Powerlines Corporation  
18  
19   Applicants address for Service:   2730 Highway 3  
20   Oldcastle, ON, N0R 1A0  
21   Attention: Joe Barile, Vice President of Regulatory  
22   and Corporate Affairs  
23   Telephone: (519) 737-9811 ext. 217  
24   Fax: (519) 737-7064  
25   Email: [jbarile@essexpowerlines.ca](mailto:jbarile@essexpowerlines.ca)  
26

## 27   **APPLICATION**

### 28                           **1. Introduction**

- 29  
30  
31                           a. The Applicant is Essex Powerlines Corporation (referred to in the  
32                           application as the "Applicant" or "Essex"). The Applicant is a corporation  
33                           incorporated pursuant to the Ontario Business Corporations Act with its  
34                           head office in the Town of Oldcastle. The Applicant carries on the  
35                           business of distributing electricity within the Town of Amherstburg, the  
36                           Town of LaSalle, the Municipality of Leamington and the Town of  
37                           Tecumseh.  
38  
39                           b. Essex Powerlines Corporation hereby applies to the Ontario Energy Board  
40                           (the "OEB" or the "Board") pursuant to Section 78 of the Ontario Energy  
41                           Board Act, 1998 (the "OEB act") for approval of its proposed distribution

42 rates and other charges, effective May 1, 2024 based on a 2023 4<sup>th</sup>  
43 Generation Incentive Regulation Mechanism (“IRM” or “Price Cap IR”)  
44 application.  
45

46 c. Unless otherwise identified in the Application, Essex followed Chapter 3 of  
47 the OEB’s Filing Requirements for Electricity Distribution Rate  
48 Applications dated June 15, 2023 (the “Filing Requirements”) in order to  
49 prepare this application.  
50

51 d. Essex has used the latest version of the 2024 IRM Rate Generator Model  
52 issued by the Board.  
53

## 54 **2. Proposed Distribution Rates and Other Charges**

55 The Schedule of Rates and Charges proposed in this Application is  
56 identified in Appendix B.  
57

## 58 **3. Proposed Effective Date of Rate Order**

59 a. Essex requests that the OEB make its Rate Order effective May 1, 2024.  
60

61 b. Essex requests that the existing rates be made interim commencing May  
62 1, 2024 in the event that there is insufficient time for:  
63

- 64 • The Board to issue a draft rate order
- 65 • The Applicant to review and comment on the draft rate order
- 66 • The Board to issue a final Decision and Order in this application for the  
67 implementation of the proposed rates and charges as of May 1, 2024.  
68

69 Essex also requests to be permitted to recover the incremental revenue  
70 from the effective date to the implementation date if the dates are not  
71 aligned.  
72

## 73 **4. Form of Hearing Requested**

74 Essex respectively requests that this application be decided by way of a written  
75 hearing.  
76

80 **5. Relief Sought**

81

82 Essex hereby applies for an Order or Orders approving the proposed distribution  
83 rates updated and adjusted in accordance with Chapter 3 of the Filing  
84 Requirements dated June 15, 2023 including the following:

85

86 a. An adjustment to the approved Retail Transmission Service Rates  
87 ('RTSR's') as provided in the Guideline G-2008-0001 – Electricity  
88 Distribution Retail Transmission Service Rates (dated October 22, 2008)  
89 and subsequent revisions and updates to the Uniform Transmission Rates  
90 ("UTR's") and as supported by the completion of the related sections of  
91 the Board's issued 2024 IRM Rate Generator Model;

92

93 b. Final disposition of Group 1 Deferral/Variance Accounts for 2017 through  
94 2022 as summarized in Section 8 below;

95

96 c. An update to the Wholesale Market Service Charge for Class B customers  
97 to \$.0041 per kWh. Essex currently has six Class A customers effective  
98 July 1<sup>st</sup>, 2023.

99

100 d. An update to the Rural or Remote Electricity Rate Protection Charge  
101 (RRRP) to \$0.0007 per kWh as per the Boards Decision and Order (EB-  
102 2022-0269) effective January 1, 2023.

103

104 e. The continuation of the Standard Supply Service – Administrative Charge  
105 of \$0.25 per month.

106

107 f. The continuation of all specific service charges as outlined in the  
108 appropriate tariff sheet attached to this application.

109

110 **6. Notice Publication**

111

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

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120 **Manager's Summary**

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122

123 Essex Powerlines Corporation ("Essex") hereby submits its' application for the approval  
124 of distribution rates proposed to be effective May 1, 2024 under the 2023 electricity  
125 distribution incentive regulation mechanism ("IRM").

126 Essex filed a comprehensive cost of service rebasing application for May 1, 2018 rates,  
127 proceeded by way of a Settlement Conference and Agreement, and had rates approved  
128 by the Ontario Energy Board under file number EB-2017-0039.

129

130 For purposes of the 2024 IRM application, Essex has followed Chapter 3 of the Filing  
131 Requirements for Transmission and Distribution Applications updated on June 15, 2023  
132 ("Filing Requirements").

133

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

136

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

152

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

154

155 **1. Classification Change**

156

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

161

162

## 2. Board Approved Tariff of Rates and Charges

163

164 Essex Powerlines 2023 Board Approved Tariff of Rates and Charges, as issued March  
165 23, 2023 (EB-2022-0031) was used to pre-populate the 2024 IRM Rate Generator  
166 model as required and a PDF copy has been included as Appendix A of the application.

167

168

## 3. New Accounting Guidance

169

170 Essex has implemented the Board's Accounting Guidance Related to Commodity Pass-  
171 Through Accounts 1588 and 1589 issued on February 21, 2019, including an on-going  
172 review of historical balances (2017-2021). Essex also implemented revised settlement  
173 procedures in relation to the Board's guidance on August 31<sup>st</sup>, 2019, effective January  
174 1, 2019.

175

176 Essex confirms that historical balances that have yet to be disposed on a final basis  
177 (2017 and 2018 balances) have been considered in the context of the new accounting  
178 guidance.

179

180 Further to OEB Decision and Rate order EB-2022-0031 issued March 23, 2023, Essex  
181 has completed a comprehensive review of Account 1588 and 1589 balances in the  
182 context of the new Accounting Guidance and settlement changes that took effect  
183 August 31, 2019. This comprehensive review encompasses 2017 and 2018 balances,  
184 which were disposed on an interim basis in 2021 (EB-2020-0021), as well as 2019,  
185 2020 and 2021 balances.

186

187 The review of Account 1588 and 1589 balances undertaken by Essex discovered  
188 settlement issues that began in 2018 and occurred between 2018 and 2021, which  
189 resulted in accounting errors and split issues between Account 1588 and 1589. These  
190 errors have now been identified and corrected, and continuity schedules for Account  
191 1588 and 1589 have been reconstructed with accurate balances for the years 2018  
192 through 2021. Since the settlement issues began in 2018, Essex confirms that 2017  
193 balances for Account 1588 and 1589 remain unchanged. The review did not uncover  
194 any issues with any other variance accounts.

195

196 Essex was also directed as part of the above-noted Decision and Rate order to bring  
197 forth the results of the Standard Operating Procedures ("SOP") review conducted by  
198 third party KPMG. In their report, KPMG made recommendations to decrease manual  
199 effort and inefficiencies and improve data integrity, as well as documentation of review  
200 of work performed. Essex is in agreement with the recommendations provided by  
201 KPMG in its report and is in the process of implementing said recommendations, some

202 of which have been or will be implemented in the short term while others will be phased  
 203 in over the medium term.

204

205 Specifically, as part of the OEB Decision and Rate order EB-2022-0031, Essex was  
 206 instructed to address certain OEB staff's outstanding questions for Accounts 1588 and  
 207 1589:

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

214

215 The expected GA volume variances have been reviewed and recalculated for all five  
 216 years presented for disposition within this application and are summarized in the table  
 217 below. Essex notes that the calculated loss factor for 2019 remains higher than the  
 218 approved loss factor; however, the calculated loss factor is significantly more in line with  
 219 the approved loss factor in all other years. Overall, throughout the 5-year period, the  
 220 calculated loss factor falls within a more acceptable range. Essex will continue to  
 221 monitor and identify causes for large variances going forward.

222

223 **Figure 1 – Calculated Loss Factors for years 2018-2022**

224

|  | 2018        | 2019        | 2020        | 2021        | 2022        | 5 Year Total |
|--|-------------|-------------|-------------|-------------|-------------|--------------|
| Non-RPP retail kWh, incl. losses (A)                       | 191,900,435 | 197,048,427 | 169,068,494 | 159,373,077 | 179,283,290 | 896,673,723  |
| Approved loss factor (B)                                   | 1.0355      | 1.0355      | 1.0355      | 1.0355      | 1.0355      | 1.0355       |
| Non-RPP retail kWh, excl. losses (C=A/B)                   | 185,321,521 | 190,293,025 | 163,272,326 | 153,909,297 | 173,136,929 | 865,933,098  |
| Non-RPP wholesale kWh (D)                                  | 193,617,842 | 201,816,688 | 170,276,219 | 161,385,976 | 179,110,745 | 906,207,470  |
| Calculated actual loss factor (E=D/C)                      | 1.0448      | 1.0606      | 1.0429      | 1.0486      | 1.0345      | 1.0465       |
| Difference between calculated and actual loss factor (E-B) | 0.0093      | 0.0251      | 0.0074      | 0.0131      | (0.0010)    | 0.0110       |

225

226

227 The Account 1588 balances have been reviewed and recalculated for all five years  
 228 presented for disposition within this application and are summarized in the table below.  
 229 Essex notes that the balance remains somewhat higher in 2019 than for all other years;  
 230 however, comes within an acceptable threshold for the total 5-year period.

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**Figure 2 – Account 1588 Balances as % of Account 4705**

|   | 2018          | 2019          | 2020          | 2021          | 2022          | 5 Year Total   |
|---|---------------|---------------|---------------|---------------|---------------|----------------|
| Transactions (A)                        | \$ 231,557    | \$ 599,086    | \$ 337,296    | \$ 650,557    | \$ 254,645    | \$ 2,073,141   |
| Principal Adjustments (B)               | (\$84,999)    | (\$27,193)    | \$122,186     | (\$86,824)    | \$0           | (\$76,830)     |
| Total Activity in Calendar Year (C=A+B) | \$ 146,558    | \$ 571,893    | \$ 459,482    | \$ 563,733    | \$ 254,645    | \$ 1,996,311   |
| Account 4705-Power Purchased (D)        | \$ 33,335,517 | \$ 33,635,800 | \$ 45,015,832 | \$ 42,305,656 | \$ 44,319,844 | \$ 198,612,649 |
| Account 1588 as % of Account 4705 (C/D) | 0.4%          | 1.7%          | 1.0%          | 1.3%          | 0.6%          | 1.0%           |

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239

240 It was determined that adjustments of meter reads that affected 2019 and 2020  
241 stretched back to 2018. As part of the review of Account 1588 and 1589 balances,  
242 2018 balances were reviewed, corrected and reconstructed. These meter read  
243 adjustments did not affect 2017.

244

245 As a result of the comprehensive review of Account 1588 and 1589 and the third party  
246 SOP review, Essex is requesting final disposition of all balances, including Account  
247 1588 and 1589, for the years 2017 through 2022 in this application.

248

#### 249 **4. Billing Determinants**

250

251 For the prepopulated sheet (sheet 4) of the 2024 IRM model, Essex confirms the  
252 accuracy of the billing determinants.

253

254 Essex has followed the approach identified in the 2024 IRM Rate Generator model to  
255 address wholesale market participants (WMP).

256

#### 257 **5. Revenue-to-Cost Ratio Adjustments**

258

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

261

#### 262 **6. Price Cap Adjustment**

263

264 Based on the current price cap parameters, the Rate Generator model reflects an  
265 interim adjustment of 4.80%. That calculation is based on a price escalator of 4.80%,  
266 less a productivity factor of 0.0%, less a stretch factor of 0.0% as published in the report  
267 entitled "*Empirical Research in Support of Incentive Rate-Setting: 2022 Benchmarking*  
268 *Update*" released by the OEB on July 18, 2023.

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270

271 **7. Shared Tax Savings**

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

275  
 276 **8. Deferral and Variance Accounts**

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 278 In its 2023 rate application (EB-2022-0031), Essex deferred disposition of its 2019,  
 279 2020 and 2021 balances pending a review of Accounts 1588 and 1589 relating to  
 280 consistency with accounting guidance and settlement requirements. As this review has  
 281 now been completed (see Section 3 above), Essex is requesting final disposition of its  
 282 2017 and 2018 balances that were previously disposed of on an interim basis in 2021  
 283 (EB-2020-0021), as well as final disposition of 2019, 2020, 2021 and 2022 balances in  
 284 this application.

285  
 286 Essex is proposing an 8-month disposition period rather than the default disposition  
 287 period of one year to coincide with its Cost of Service submission scheduled to be  
 288 submitted by April 30, 2024 for rates effective January 1, 2025. The following  
 289 summarizes Essex’s proposed rate riders for Group 1 accounts to be recovered over an  
 290 8-month period:

291  
 292 **Figure 3 – Proposed DVA Rate Riders**

| Rate Class   | Unit | Metered kWh | Metered kW | Proposed Group 1 DVA Riders | Proposed DVA Rider for Non-WMP |
|--|------|-------------|------------|-----------------------------|--------------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                     | kWh  | 272,676,247 | -          | \$ 0.0092                   | \$ -                           |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh  | 67,690,342  | 41,408     | \$ 0.0096                   | \$ -                           |
| GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION  | kW   | 183,800,050 | 504,916    | \$ 0.5551                   | \$ 2.9415                      |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | kW   | 27,551,639  | 82,760     | \$ 3.2422                   | \$ -                           |
| UNMETERED SCATTERED LOAN SERVICE CLASSIFICATION        | kWh  | 1,408,705   | -          | \$ 0.0097                   | \$ -                           |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | kW   | 271,668     | 742        | \$ 3.5653                   | \$ -                           |
| STREET LIGHTING SERVICE CLASSIFICATION                 | kW   | 2,405,992   | 7,286      | \$ 3.2159                   | \$ -                           |

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 295  
 296 **9. Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)**

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

305 Essex's 2018 Cost of Service application (EB-2017-0039) settlement included 16.5  
306 GWh and 7,759 kW of savings for the 2018 LRAMVA threshold. Essex previously  
307 disposed a balance of \$227,762 for 2017 and 2018 lost revenues as part of its 2020  
308 IRM application (EB-2019-0034).

309

310 In this application, Essex is claiming LRAMVA for the years 2019 to 2023 in the amount  
311 of \$107,403, including carrying charges to April 30, 2024. See LRAMVA Workform  
312 included as Appendix F of this rate application.

313

314 Essex's savings results are based on the 2017 Final Verified Annual LDC CDM  
315 Program Results report and the April 2019 Participation and Cost Report provided by  
316 the IESO. There are no new projects in 2020 through 2022, or adjustments to savings  
317 from 2017 and 2018, and therefore, no additional documentation is being provided.  
318 Essex has relied on the most recent input assumptions available at the time of program  
319 evaluation.

320

321 Net incremental peak demand savings for the Business Refrigeration Local Program in  
322 2018 and 2019 are not provided in the April 2019 Participation and Cost Report. The  
323 overall Ontario kW to kWh ratio of the program's historic savings from the 2017 Final  
324 Verified Annual LDC CDM Program Results is applied to net incremental energy  
325 savings to approximate net incremental demand savings.

326

327 Carrying charges totaling \$8,317 have been calculated to the end of April 2024 with the  
328 OEB's Approved Deferral and Variance Accounts prescribed interest rates. As the rates  
329 in 2024 Q1 and 2024 Q2 are not yet available, the 2023 Q4 rate of 5.49% is used in  
330 those periods.

331

332 Essex has not made any adjustments to previously claimed LRAMVA amounts,  
333 although adjustments to savings in previous years consistent with the April 2019  
334 Participation and Cost Report have been added, which impacts the persistence of  
335 savings in those years in 2019 to 2023. No changes have been made to the LRAMVA  
336 Workform, with the exception of the extension of carrying charges to April 2024.  
337 Allocations to rate classes are based on allocations of those programs in prior years.

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**Figure 4 – LRAMVA Claim Summary**

| Rate Class               |          | 2019       | 2020       | 2021       | 2022       | 2023       | Carrying Charges | Total Claim by Class |
|--------------------------|----------|------------|------------|------------|------------|------------|------------------|----------------------|
| Residential              | Actual   | \$14,418   | \$0        | \$0        | \$0        | \$0        | (\$3)            | (\$17)               |
|                          | Forecast | (\$14,432) | \$0        | \$0        | \$0        | \$0        |                  |                      |
| GS < 50kW                | Actual   | \$44,853   | \$45,278   | \$46,318   | \$46,112   | \$46,124   | \$6,086          | \$78,477             |
|                          | Forecast | (\$29,840) | (\$30,329) | (\$31,063) | (\$32,041) | (\$33,020) |                  |                      |
| GS > 50 kW               | Actual   | \$17,544   | \$17,950   | \$18,297   | \$18,410   | \$18,459   | \$1,405          | \$17,998             |
|                          | Forecast | (\$14,183) | (\$14,422) | (\$14,708) | (\$15,118) | (\$15,636) |                  |                      |
| Sentinel Lighting        | Actual   | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              | \$0                  |
|                          | Forecast | \$0        | \$0        | \$0        | \$0        | \$0        |                  |                      |
| Street Lighting          | Actual   | \$15,494   | \$15,802   | \$16,000   | \$16,446   | \$17,009   | \$829            | \$10,945             |
|                          | Forecast | (\$13,526) | (\$13,754) | (\$14,027) | (\$14,418) | (\$14,911) |                  |                      |
| Unmetered Scattered Load | Actual   | \$0        | \$0        | \$0        | \$0        | \$0        | \$0              | \$0                  |
|                          | Forecast | \$0        | \$0        | \$0        | \$0        | \$0        |                  |                      |
| Total                    | Actual   | \$92,309   | \$79,030   | \$80,615   | \$80,968   | \$81,592   | \$8,317          | \$107,403            |
|                          | Forecast | (\$71,981) | (\$58,505) | (\$59,798) | (\$61,577) | (\$63,567) |                  |                      |

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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 submitted by April 30, 2024 for rates effective January 1, 2025. The following summarizes Essex’s proposed rate riders for LRAMVA disposition to be recovered over an 8-month period:

**Figure 5 – Proposed Rate Riders**

| Rate Class               | Billing Unit | Principal | Carrying Charges | Total LRAMVA | Billing Determinant | Proposed Rate Rider |
|--------------------------|--------------|-----------|------------------|--------------|---------------------|---------------------|
| Residential              | kWh          | (\$14)    | (\$3)            | (\$17)       | 272,676,247         | \$0.0000            |
| GS < 50 kW               | kWh          | \$72,391  | \$6,086          | \$78,477     | 67,690,342          | \$0.0017            |
| GS > 50 kW               | kW           | \$16,593  | \$1,405          | \$17,998     | 504,916             | \$0.0535            |
| Sentinel Lighting        | kW           |           |                  |              |                     |                     |
| Street Lighting          | kW           | \$10,116  | \$829            | \$10,945     | 7,286               | \$2.2532            |
| Unmetered Scattered Load | kWh          |           |                  |              |                     |                     |
| Total                    |              | \$99,086  | \$8,317          | \$107,403    |                     |                     |

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360 Essex' prospective disposition based on persistence of savings implemented from 2016  
361 to 2019, approved 2018 LRAMVA threshold, and approved 2023 distribution rates is  
362 provided below. Essex intends to file its Cost of Service application for January 1, 2025  
363 rates, so a prospective disposition is requested only for 2024.

364

365 **Figure 6 – Prospective Disposition**

366

| Rate Class                  | 2024     |
|-----------------------------|----------|
| Residential                 | \$0      |
| GS < 50 kW                  | \$12,219 |
| GS > 50 kW                  | \$2,650  |
| Sentinel<br>Lighting        | \$0      |
| Street<br>Lighting          | \$2,099  |
| Unmetered<br>Scattered Load | \$0      |
| Total                       | \$16,968 |

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## 10. Z-Factor Claim

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371 On August 8, 2023, Essex advised the Board in writing of a potential Z-factor event  
372 which occurred on February 22, 2023, specifically a significant ice storm. At that time,  
373 Essex also advised the Board that Essex would be filing a Z-factor application to  
374 recover the costs associated with the restoration of electricity service to our customers  
375 during this event, and requested that this Z-factor application be combined with its IRM  
376 proceeding due (at that time) on October 11, 2023, or in the alternative as part of its  
377 Cost of Service rate application due April 30, 2024. Essex hereby advises that in the  
378 event that it still endeavours, after its continuing assessment, to pursue a Z-factor  
379 application, the same will be combined as part of its Cost of Service rate application due  
380 April 30, 2024.

381

## 11. Retail Transmission Service Rates (RTSR)

382

383

384 Essex has adjusted its retail transmission service rates to recover the wholesale  
385 transmission, network and connection costs that it will be charging to customers. Essex  
386 has used the worksheets included in the 2024 IRM rate generator model. Essex  
387 confirms that the 2024 RTSR rates are calculated correctly.

388

389 Essex used the wholesale quantities billed for 2022 and Hydro One Sub-Transmission  
390 class rates from 2022 and 2023 to calculate the forecasted rates for 2024.



391 **12. Rate Design for Residential Customers**

392  
 393 On April 2<sup>nd</sup>, 2015, the Board released “A New Distribution Rate Design for Residential  
 394 Electricity Customers”, whereby the Board directed all Distributors to recover distribution  
 395 costs via a wholly-fixed monthly service charge and to phase it in over a four-year  
 396 period. Essex confirms that Residential rates were fully fixed on May 1<sup>st</sup>, 2019 and no  
 397 further adjustments are required.

398  
 399 Essex also reviewed residential customers at the 10<sup>th</sup> consumption percentile to ensure  
 400 that the new rate design along with other rate changes included in this application are  
 401 not causing a total bill impact of 10% or greater. As shown in section 12 below, the  
 402 impact is 5.5%.

403  
 404 To determine the 10<sup>th</sup> consumption percentile, Essex used the following methodology:

- 405  
 406 1. Consumption data for residential customers for meter readings between January  
 407 1, 2022 and December 31, 2022 was used.  
 408 2. The data was sorted and summarized by customer account. The consumption  
 409 was provided on a monthly basis.  
 410 3. The monthly consumption was then sorted and all values less than 1 were  
 411 removed in order to determine the 10<sup>th</sup> percentile.  
 412 4. The 10<sup>th</sup> percentile customer consumptions were then averaged. The overall  
 413 average was determined to be 313 kWh per month.  
 414 5. The average consumption of 313 kWh per month was included in the bill impact  
 415 calculations.  
 416

417 **13. Proposed Rates and Bill Impacts**

418  
 419 The following table outlines Essex’s proposed rate impacts resulting from this  
 420 Application:

421 **Figure 7 – Proposed Bill Impacts By Class**

422

| RATE CLASSES / CATEGORIES<br>(eg: Residential TOU, Residential Retailer) | Units | Sub-Total |       |             |        |             |        | Total       |       |
|--|-------|-----------|-------|-------------|--------|-------------|--------|-------------|-------|
|  |       | A         |       | B           |        | C           |        | Total Bill  |       |
|  |       | \$        | %     | \$          | %      | \$          | %      | \$          | %     |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP                                 | kWh   | \$ 1.42   | 4.8%  | \$ 6.90     | 18.9%  | \$ 7.13     | 14.6%  | \$ 7.22     | 5.8%  |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION - RPP             | kWh   | \$ 6.72   | 10.0% | \$ 21.92    | 25.8%  | \$ 22.54    | 19.8%  | \$ 22.83    | 7.2%  |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP          | kWh   | \$ 30.07  | 5.8%  | \$ 629.30   | 86.6%  | \$ 640.42   | 45.5%  | \$ 723.67   | 10.5% |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)            | kWh   | \$ 32.99  | 4.8%  | \$ 1,762.88 | 245.6% | \$ 1,762.88 | 245.6% | \$ 1,992.05 | 7.3%  |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP                    | kWh   | \$ 61.05  | 4.8%  | \$ 66.44    | 5.2%   | \$ 66.66    | 5.2%   | \$ 67.52    | 4.8%  |
| SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)               | kWh   | \$ 55.36  | 4.8%  | \$ 157.34   | 13.0%  | \$ 160.09   | 11.6%  | \$ 180.90   | 11.2% |
| STREET LIGHTING SERVICE CLASSIFICATION - RPP                             | kWh   | \$ 602.17 | 5.6%  | \$ 694.18   | 6.5%   | \$ 696.91   | 6.4%   | \$ 787.51   | 6.0%  |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP                                 | kWh   | \$ 1.42   | 4.8%  | \$ 3.70     | 11.3%  | \$ 3.80     | 10.0%  | \$ 3.85     | 5.5%  |

424 While the bill impacts for the GS>50 kW and Sentinel Lighting rate classes are higher  
425 than other rate classes, they are not significantly above 10% and the impact can be  
426 attributed, for the most part, to the notably higher inflationary factor that has been set for  
427 2024.

428

429 **14. Rate Generator**

430

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

432

433 **15. Management Action Plan Update**

434

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



October 24, 2023

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

**Re: 2024 IRM Rate Application**  
**Board File No.: EB-2023-0020**

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**  
Director of Finance and Regulatory Affairs  
Essex Powerlines Corporation

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

# **Appendix A**

**SCHEDULE A**  
**DECISION AND RATE ORDER**  
**ESSEX POWERLINES CORPORATION**  
**TARIFF OF RATES AND CHARGES**  
**EB-2022-0031**  
**MARCH 23, 2023**

# 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

## 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  | \$     | 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 April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kWh | (0.0002) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis.   | \$/kWh | 0.0020   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023   | \$/kWh | 0.0019   |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0093   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0064   |

## MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 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

### 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  | \$     | 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 April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kWh | (0.0002) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis  | \$/kWh | 0.0021   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023   | \$/kWh | 0.0017   |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0079   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0061   |

#### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 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

### 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.

#### MONTHLY RATES AND CHARGES - Delivery Component

|   |       |          |
|---|-------|----------|
| Service Charge  | \$    | 261.81   |
| Distribution Volumetric Rate  | \$/kW | 2.5318   |
| Low Voltage Service Rate  | \$/kW | 1.4462   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kW | (0.0647) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Applicable only for Non-Wholesale Market Participants                     | \$/kW | 0.2661   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis  | \$/kW | 0.4654   |



# 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**

|  |       |        |
|--|-------|--------|
| 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 | 3.2942 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                                   | \$/kW | 2.4726 |
| Retail Transmission Rate - Network Service Rate - Interval Metered   | \$/kW | 4.0579 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered                | \$/kW | 2.7419 |

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

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 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

## 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.

### MONTHLY RATES AND CHARGES - Delivery Component

|   |       |          |
|---|-------|----------|
| Service Charge  | \$    | 618.85   |
| Distribution Volumetric Rate  | \$/kW | 1.3700   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kW | (0.0618) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis  | \$/kW | 0.6702   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 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

### 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

|  |        |          |
|--|--------|----------|
| 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 April 30, 2024<br>Applicable only for Class B Customers | \$/kWh | (0.0002) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024   | \$/kWh | 0.0021   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023  | \$/kWh | 0.0017   |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0079   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh | 0.0061   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 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

## 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.

### MONTHLY RATES AND CHARGES - Delivery Component

|  |       |          |
|--|-------|----------|
| Service Charge (per connection)  | \$    | 3.52     |
| Distribution Volumetric Rate   | \$/kW | 10.1010  |
| Low Voltage Service Rate   | \$/kW | 0.9942   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024<br>Applicable only for Class B Customers | \$/kW | (0.0709) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024   | \$/kW | 0.7725   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023  | \$/kW | 1.0029   |
| Retail Transmission Rate - Network Service Rate  | \$/kW | 2.5362   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW | 1.8847   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 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

## **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**

|  |       |          |
|--|-------|----------|
| 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 April 30, 2024<br>Applicable only for Class B Customers | \$/kW | (0.0642) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024   | \$/kW | 0.6966   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023  | \$/kW | 0.7499   |
| Retail Transmission Rate - Network Service Rate  | \$/kW | 2.5006   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW | 1.8726   |

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

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 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

### **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 |
|----------------|----|------|

**Essex Powerlines Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2023**  
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EB-2022-0031

**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**

|  |    |        |
|--|----|--------|
| Late payment – per month<br>(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<br>(with the exception of wireless attachments) | \$ | 36.05    |

**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

## 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   | \$ | 111.66    |
| Monthly fixed charge, per retailer   | \$ | 44.67     |
| Monthly variable charge, per customer, per retailer  | \$ | 1.11      |
| Distributor-consolidated billing monthly charge, per customer, per retailer  | \$ | 0.66      |
| 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)  | \$ | 4.47      |
| 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)  | \$ | 2.23      |

### 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**

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

**Quick Link**

Ontario Energy Board's 2024 Electricity  
Distribution Rate Applications Webpage

Version 1.0

|                           |   |
|---------------------------|---|
| Utility Name              | Essex Powerlines Corporation                            |
| Assigned EB Number        | EB-2023-0020  |
| Name of Contact and Title | Grace Flood, Director of Finance and Regulatory Affairs |
| Phone Number              | (519) 737-9811 Ext 163                                  |
| Email Address             | gflood@essexpowerlines.ca                               |
| Rate Effective Date       | Wednesday, May 1, 2024                                  |
| Rate-Setting Method       | Price Cap IR  |
|                           | 2018  |

1. Select the last Cost of Service rebasing year.

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

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.

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

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

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

- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition 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

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 last approved on a final basis.

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

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

4. Select the earliest vintage year in which there is a balance in Account 1595.  
*(e.g. If 2017 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2017.)*

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)?

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)?

7. Retail Transmission Service Rates: Essex Powerlines Corporation is:

8. Have you transitioned to fully fixed rates?

9. Do you want to update your low voltage service rate?

For instructions to complete tabs 3 to 7 of the IRM Rate Generator Model, refer to the IRM Rate Generator Model Tabs 3-7 Instructions document posted on the OEB's 2024 Electricity Distribution Rates webpage.

**Legend**

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



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### 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

### 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  | \$     | 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 April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kWh | (0.0002) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis.   | \$/kWh | 0.0020   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023   | \$/kWh | 0.0019   |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0093   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0064   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### 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  | \$     | 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 April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kWh | (0.0002) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis  | \$/kWh | 0.0021   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023   | \$/kWh | 0.0017   |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0079   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0061   |

#### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### 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.

#### MONTHLY RATES AND CHARGES - Delivery Component

|   |                        |          |
|---|------------------------|----------|
| Service Charge  | \$                     | 261.81   |
| Distribution Volumetric Rate  | \$/kW                  | 2.5318   |
| Low Voltage Service Rate  | \$/kW                  | 1.4462   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kW                  | (0.0647) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Applicable only for Non-Wholesale Market Participants                     | \$/kW                  | 0.2661   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis  | \$/kW                  | 0.4654   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023   | \$/kW                  | 0.6459   |
| <b>2. Current Tariff Schedule</b>   |                        |          |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - Interval Metered - effective until October 31, 2023  | \$/kW                  | 0.8913   |
|   | Issued Month day, Year |          |



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

|   |       |        |
|---|-------|--------|
| Retail Transmission Rate - Network Service Rate   | \$/kW | 3.2942 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW | 2.4726 |
| Retail Transmission Rate - Network Service Rate - Interval Metered                            | \$/kW | 4.0579 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered | \$/kW | 2.7419 |

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

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

## 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.

### MONTHLY RATES AND CHARGES - Delivery Component

|   |       |          |
|---|-------|----------|
| Service Charge  | \$    | 618.85   |
| Distribution Volumetric Rate  | \$/kW | 1.3700   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024<br>Applicable only for Class B Customers - Approved on an Interim Basis | \$/kW | (0.0618) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024<br>Approved on an Interim Basis  | \$/kW | 0.6702   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### 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

|  |        |          |
|--|--------|----------|
| 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 April 30, 2024<br>Applicable only for Class B Customers | \$/kWh | (0.0002) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024   | \$/kWh | 0.0021   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023  | \$/kWh | 0.0017   |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0079   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh | 0.0061   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

|  |       |          |
|--|-------|----------|
| Service Charge (per connection)  | \$    | 3.52     |
| Distribution Volumetric Rate   | \$/kW | 10.1010  |
| Low Voltage Service Rate   | \$/kW | 0.9942   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024<br>Applicable only for Class B Customers | \$/kW | (0.0709) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024   | \$/kW | 0.7725   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023  | \$/kW | 1.0029   |
| Retail Transmission Rate - Network Service Rate  | \$/kW | 2.5362   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW | 1.8847   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

### 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

|  |       |          |
|--|-------|----------|
| 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 April 30, 2024<br>Applicable only for Class B Customers | \$/kW | (0.0642) |
| Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024   | \$/kW | 0.6966   |
| Rate Rider for the Disposition of Accounts 1584 & 1586 - effective until October 31, 2023  | \$/kW | 0.7499   |
| Retail Transmission Rate - Network Service Rate  | \$/kW | 2.5006   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW | 1.8726   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

## microFIT SERVICE CLASSIFICATION

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

## 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 |



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2024 Filers

|   |    |       |
|---|----|-------|
| 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<br>(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<br>(with the exception of wireless attachments) | \$ | 36.05    |

## 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 | \$ | 111.66 |
| Monthly fixed charge, per retailer   | \$ | 44.67  |
| Monthly variable charge, per customer, per retailer  | \$ | 1.11   |
| Distributor-consolidated billing monthly charge, per customer, per retailer                                | \$ | 0.66   |
| 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

Issued Month day, Year



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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) | \$ | 4.47      |

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)

|    |      |
|----|------|
| \$ | 2.23 |
|----|------|

## 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 |



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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 filing.

Please refer to the footnotes for further instructions.

|  |                | 2017  |   |                                      |  |  |  |                                |                                      |   |   |
|--|----------------|---|---|--------------------------------------|--|--|--|--------------------------------|--------------------------------------|---|---|
| Account Descriptions   | Account Number | Opening Principal Amounts as of Jan 1, 2017 | Transactions Debit / (Credit) during 2017 | OEB-Approved Disposition during 2017 | Principal Adjustments <sup>1</sup> during 2017 | Closing Principal Balance as of Dec 31, 2017 | Opening Interest Amounts as of Jan 1, 2017 | Interest Jan 1 to Dec 31, 2017 | OEB-Approved Disposition during 2017 | Interest Adjustments <sup>1</sup> during 2017 | Closing Interest Amounts as of Dec 31, 2017 |
| <b>Group 1 Accounts</b>  |                |   |   |                                      |  |  |  |                                |                                      |   |   |
| LV Variance Account  | 1550           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Smart Metering Entity Charge Variance Account  | 1551           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| RSVA - Wholesale Market Service Charge <sup>5</sup>  | 1580           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>  | 1580           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>  | 1580           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| RSVA - Retail Transmission Network Charge  | 1584           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| RSVA - Retail Transmission Connection Charge   | 1586           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| RSVA - Power <sup>4</sup>  | 1588           |   |   |                                      | (484,573)                                      | (484,573)                                    |  |                                | 225,815                              |   | 225,815                                     |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           |   |   |                                      | (1,729,247)                                    | (1,729,247)                                  |  |                                | (287,015)                            |   | (287,015)                                   |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>   | 1595           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>   | 1595           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>   | 1595           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>   | 1595           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>   | 1595           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>   | 1595           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| <i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i> | 1595           |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | 0   | 0   | 0                                    | (1,729,247)                                    | (1,729,247)                                  | 0  | 0                              | 0                                    | (287,015)                                     | (287,015)                                   |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | 0   | 0   | 0                                    | (484,573)                                      | (484,573)                                    | 0  | 0                              | 0                                    | 225,815                                       | 225,815                                     |
| <b>Total Group 1 Balance requested for disposition</b>   |                | 0   | 0   | 0                                    | (2,213,820)                                    | (2,213,820)                                  | 0  | 0                              | 0                                    | (61,200)                                      | (61,200)                                    |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>  | <b>1568</b>    |   |   |                                      |  |  |  |                                |                                      |   |   |
| <b>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation<sup>5</sup></b>   | <b>1509</b>    |   |   |                                      |  |  |  |                                |                                      |   |   |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | 0   | 0   | 0                                    | (2,213,820)                                    | (2,213,820)                                  | 0  | 0                              | 0                                    | (61,200)                                      | (61,200)                                    |

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

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

2 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

2) If the LDC's rate year begins on May 1, 2024, the projected interest is recorded from January 1, 2023 to April 30, 2024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 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 (2021), (2022), (2023) will not be eligible for disposition in the 2024 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 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

6 Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.



Ontario Energy Board  
**Incentive Rate-setting Mechanism Rate  
Generator for 2024 Filers**

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 filing.

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 |
| <b>Group 1 Accounts</b>  |                |   |   |                                      |  |  |  |                                |                                      |   |   |
| 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)                                   | 231,557                                   |                                      | (84,999)                                       | (338,015)                                    | 225,815                                    | (56,252)                       | 221,791                              |   | (52,228)                                    |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           | (1,729,247)                                 | (1,319,647)                               |                                      | 621,540  | (2,427,354)                                  | (287,015)                                  | (9,123)                        | (286,772)                            |   | (9,366)                                     |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>   | 1595           | 0   | 19,163                                    | (1,516,843)                          | (9,788)  | 1,526,218                                    | 0  | 9,805                          |                                      |   | 9,805                                       |
| 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>   | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup><br><i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i> | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | <b>(1,729,247)</b>                          | <b>(1,319,647)</b>                        | <b>0</b>                             | <b>621,540</b>                                 | <b>(2,427,354)</b>                           | <b>(287,015)</b>                           | <b>(9,123)</b>                 | <b>(286,772)</b>                     | <b>0</b>                                      | <b>(9,366)</b>                              |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | <b>(484,573)</b>                            | <b>250,720</b>                            | <b>(1,516,843)</b>                   | <b>(94,787)</b>                                | <b>1,188,203</b>                             | <b>225,815</b>                             | <b>(46,447)</b>                | <b>221,791</b>                       | <b>0</b>                                      | <b>(42,423)</b>                             |
| <b>Total Group 1 Balance requested for disposition</b>   |                | <b>(2,213,820)</b>                          | <b>(1,068,927)</b>                        | <b>(1,516,843)</b>                   | <b>526,753</b>                                 | <b>(1,239,151)</b>                           | <b>(61,200)</b>                            | <b>(55,570)</b>                | <b>(64,981)</b>                      | <b>0</b>                                      | <b>(51,789)</b>                             |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>  | <b>1568</b>    |   |   |                                      |  | 0  |  |                                |                                      |   | 0   |
| <b>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation<sup>6</sup></b>   | <b>1509</b>    |   |   |                                      |  |  |  |                                |                                      |   |   |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | <b>(2,213,820)</b>                          | <b>(1,068,927)</b>                        | <b>(1,516,843)</b>                   | <b>526,753</b>                                 | <b>(1,239,151)</b>                           | <b>(61,200)</b>                            | <b>(55,570)</b>                | <b>(64,981)</b>                      | <b>0</b>                                      | <b>(51,789)</b>                             |



**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.**

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

- 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.
- 2) If the LDC's rate year begins on May 1, 2024, the projected interest is recorded from January 1, 2023 to April 30, 2024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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 filing.

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 |
| <b>Group 1 Accounts</b>  |                |   |   |                                      |  |  |  |                                |                                      |   |   |
| 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           | (338,015)                                   | 599,086                                   |                                      | (27,193)                                       | 233,878                                      | (52,228)                                   | (7,558)                        |                                      |   | (59,786)                                    |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           | (2,427,354)                                 | 897,079                                   |                                      | (266,850)                                      | (1,797,125)                                  | (9,366)                                    | (19,821)                       |                                      |   | (29,188)                                    |
| 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>   | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup><br><i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i> | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | <b>(2,427,354)</b>                          | <b>897,079</b>                            | <b>0</b>                             | <b>(266,850)</b>                               | <b>(1,797,125)</b>                           | <b>(9,366)</b>                             | <b>(19,821)</b>                | <b>0</b>                             | <b>0</b>                                      | <b>(29,188)</b>                             |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | <b>1,188,203</b>                            | <b>(86,872)</b>                           | <b>0</b>                             | <b>(27,193)</b>                                | <b>1,074,138</b>                             | <b>(42,423)</b>                            | <b>29,878</b>                  | <b>0</b>                             | <b>0</b>                                      | <b>(12,545)</b>                             |
| <b>Total Group 1 Balance requested for disposition</b>   |                | <b>(1,239,151)</b>                          | <b>810,207</b>                            | <b>0</b>                             | <b>(294,043)</b>                               | <b>(722,987)</b>                             | <b>(51,789)</b>                            | <b>10,057</b>                  | <b>0</b>                             | <b>0</b>                                      | <b>(41,733)</b>                             |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>  | <b>1568</b>    | <b>0</b>                                    | <b>20,328</b>                             |                                      |  | <b>20,328</b>                                | <b>0</b>                                   | <b>204</b>                     |                                      |   | <b>204</b>                                  |
| <b>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation<sup>6</sup></b>   | <b>1509</b>    |   |   |                                      |  |  |  |                                |                                      |   |   |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | <b>(1,239,151)</b>                          | <b>830,535</b>                            | <b>0</b>                             | <b>(294,043)</b>                               | <b>(702,659)</b>                             | <b>(51,789)</b>                            | <b>10,261</b>                  | <b>0</b>                             | <b>0</b>                                      | <b>(41,529)</b>                             |

**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.**

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

- 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.
- 2) If the LDC's rate year begins on May 1, 2024, the projected interest is recorded from January 1, 2023 to April 30, 2024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

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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 filing.

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 |
| <b>Group 1 Accounts</b>  |                |   |   |                                      |  |  |  |                                |                                      |   |   |
| 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           | 233,878                                     | 337,296                                   |                                      | 122,186  | 693,360                                      | (59,786)                                   | 1,506                          |                                      |   | (58,280)                                    |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           | (1,797,125)                                 | 891,458                                   |                                      | 224,736  | (680,931)                                    | (29,188)                                   | (6,221)                        |                                      |   | (35,408)                                    |
| 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>   | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup><br><i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i> | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | <b>(1,797,125)</b>                          | <b>891,458</b>                            | <b>0</b>                             | <b>224,736</b>                                 | <b>(680,931)</b>                             | <b>(29,188)</b>                            | <b>(6,221)</b>                 | <b>0</b>                             | <b>0</b>                                      | <b>(35,408)</b>                             |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | <b>1,074,138</b>                            | <b>2,798,986</b>                          | <b>0</b>                             | <b>122,186</b>                                 | <b>3,995,310</b>                             | <b>(12,545)</b>                            | <b>33,747</b>                  | <b>0</b>                             | <b>0</b>                                      | <b>21,202</b>                               |
| <b>Total Group 1 Balance requested for disposition</b>   |                | <b>(722,987)</b>                            | <b>3,690,444</b>                          | <b>0</b>                             | <b>346,922</b>                                 | <b>3,314,379</b>                             | <b>(41,733)</b>                            | <b>27,526</b>                  | <b>0</b>                             | <b>0</b>                                      | <b>(14,207)</b>                             |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>  | <b>1568</b>    | <b>20,328</b>                               | <b>20,526</b>                             |                                      |  | <b>40,854</b>                                | <b>204</b>                                 | <b>367</b>                     |                                      |   | <b>571</b>                                  |
| <b>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation<sup>6</sup></b>   | <b>1509</b>    | <b>0</b>                                    |   |                                      |  | <b>0</b>                                     | <b>0</b>                                   |                                |                                      |   | <b>0</b>                                    |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | <b>(702,659)</b>                            | <b>3,710,970</b>                          | <b>0</b>                             | <b>346,922</b>                                 | <b>3,355,233</b>                             | <b>(41,529)</b>                            | <b>27,893</b>                  | <b>0</b>                             | <b>0</b>                                      | <b>(13,636)</b>                             |

**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.**

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

- 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.
- 2) If the LDC's rate year begins on May 1, 2024, the projected interest is recorded from January 1, 2023 to April 30, 2024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

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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 filing.

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|  |                | 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 |
| <b>Group 1 Accounts</b>  |                |   |   |                                      |  |  |  |                                |                                      |   |   |
| LV Variance Account  | 1550           | 0   |   |                                      | 828,760  | 828,760                                      | 0  |                                |                                      | 53,890  | 53,890                                      |
| Smart Metering Entity Charge Variance Account  | 1551           | 0   |   |                                      | (19,784)                                       | (19,784)                                     | 0  |                                |                                      | (865)   | (865)                                       |
| RSVA - Wholesale Market Service Charge <sup>5</sup>  | 1580           | 0   |   |                                      | 405,212  | 405,212                                      | 0  |                                |                                      | (10,871)                                      | (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           | 0   |   |                                      | (62,731)                                       | (62,731)                                     | 0  |                                |                                      | (3,614)                                       | (3,614)                                     |
| RSVA - Retail Transmission Network Charge  | 1584           | 0   |   |                                      | (68,305)                                       | (68,305)                                     | 0  |                                |                                      | 46,825  | 46,825                                      |
| RSVA - Retail Transmission Connection Charge   | 1586           | 0   |   |                                      | (52,857)                                       | (52,857)                                     | 0  |                                |                                      | 34,806  | 34,806                                      |
| RSVA - Power <sup>4</sup>  | 1588           | 693,360                                     | 650,557                                   | (484,573)                            |  | 1,828,490                                    | (58,280)                                   | 5,428                          | (59,722)                             |   | 6,870                                       |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           | (680,931)                                   | (396,069)                                 | (1,729,247)                          |  | 652,248                                      | (35,408)                                   | 4,156                          | (31,607)                             |   | 355   |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>   | 1595           | 81,726                                      | (188,225)                                 |                                      |  | (106,499)                                    | 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>   | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup><br><i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i> | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | <b>(680,931)</b>                            | <b>(396,069)</b>                          | <b>(1,729,247)</b>                   | <b>0</b>                                       | <b>652,248</b>                               | <b>(35,408)</b>                            | <b>4,156</b>                   | <b>(31,607)</b>                      | <b>0</b>                                      | <b>355</b>                                  |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | <b>3,995,310</b>                            | <b>(1,187,181)</b>                        | <b>(484,573)</b>                     | <b>1,030,295</b>                               | <b>4,322,997</b>                             | <b>21,202</b>                              | <b>19,713</b>                  | <b>(59,722)</b>                      | <b>120,171</b>                                | <b>220,808</b>                              |
| <b>Total Group 1 Balance requested for disposition</b>   |                | <b>3,314,379</b>                            | <b>(1,583,250)</b>                        | <b>(2,213,820)</b>                   | <b>1,030,295</b>                               | <b>4,975,245</b>                             | <b>(14,207)</b>                            | <b>23,869</b>                  | <b>(91,329)</b>                      | <b>120,171</b>                                | <b>221,162</b>                              |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>  | <b>1568</b>    | <b>40,854</b>                               | <b>20,817</b>                             |                                      |  | <b>61,671</b>                                | <b>571</b>                                 | <b>287</b>                     |                                      |   | <b>858</b>                                  |
| <b>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation<sup>6</sup></b>   | <b>1509</b>    | <b>0</b>                                    |   |                                      |  | <b>0</b>                                     | <b>0</b>                                   |                                |                                      |   | <b>0</b>                                    |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | <b>3,355,233</b>                            | <b>(1,562,433)</b>                        | <b>(2,213,820)</b>                   | <b>1,030,295</b>                               | <b>5,036,916</b>                             | <b>(13,636)</b>                            | <b>24,156</b>                  | <b>(91,329)</b>                      | <b>120,171</b>                                | <b>222,020</b>                              |

**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.**

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- 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.
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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 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.



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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 filing.

Please refer to the footnotes for further instructions.

|  |                | 2022  |   |                                      |  |  |  |                                |                                      |   |   |   |
|--|----------------|---|---|--------------------------------------|--|--|--|--------------------------------|--------------------------------------|---|---|---|
| Account Descriptions   | Account Number | Opening Principal Amounts as of Jan 1, 2022 | Transactions Debit / (Credit) during 2022 | OEB-Approved Disposition during 2022 | Principal Adjustments <sup>1</sup> during 2022 | Closing Principal Balance as of Dec 31, 2022 | Opening Interest Amounts as of Jan 1, 2022 | Interest Jan 1 to Dec 31, 2022 | OEB-Approved Disposition during 2022 | Interest Adjustments <sup>1</sup> during 2022 | Closing Interest Amounts as of Dec 31, 2022 | Principal Disposition during 2023 - instructed by OEB |
| <b>Group 1 Accounts</b>  |                |   |   |                                      |  |  |  |                                |                                      |   |   |   |
| LV Variance Account  | 1550           | 828,760                                     | 91,612                                    |                                      |  | 920,372                                      | 53,890                                     | 19,201                         | 49,818                               |   | 23,273                                      | 828,760   |
| Smart Metering Entity Charge Variance Account  | 1551           | (19,784)                                    | (92,968)                                  |                                      |  | (112,752)                                    | (865)                                      | (1,066)                        | (830)                                |   | (1,101)                                     | (19,784)  |
| RSVA - Wholesale Market Service Charge <sup>5</sup>  | 1580           | 405,212                                     | 1,109,150                                 |                                      |  | 1,514,362                                    | (10,871)                                   | 25,245                         | (11,841)                             |   | 26,215                                      | 405,212   |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>  | 1580           | 0   |   |                                      |  | 0  | 0  | 0                              |                                      |   | 0   |   |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>  | 1580           | (62,731)                                    | (52,525)                                  |                                      |  | (115,256)                                    | (3,614)                                    | (2,601)                        | (3,533)                              |   | (2,682)                                     | (62,731)  |
| RSVA - Retail Transmission Network Charge  | 1584           | (68,305)                                    | 321,646                                   |                                      |  | 253,341                                      | 46,825                                     | 6,663                          | 48,010                               |   | 5,478                                       | (68,305)  |
| RSVA - Retail Transmission Connection Charge   | 1586           | (52,857)                                    | 110,220                                   |                                      |  | 57,363                                       | 34,806                                     | 2,400                          | 36,103                               |   | 1,103                                       | (52,857)  |
| RSVA - Power <sup>4</sup>  | 1588           | 1,828,490                                   | 254,645                                   |                                      |  | 2,083,135                                    | 6,870                                      | 24,131                         |                                      |   | 31,000                                      |   |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           | 652,248                                     | (420,977)                                 |                                      |  | 231,270                                      | 355  | 15,231                         |                                      |   | 15,586                                      |   |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>   | 1595           | (106,499)                                   | (12)                                      |                                      |  | (106,511)                                    | 59,281                                     | 3,251                          |                                      |   | 62,532                                      |   |
| 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           | 1,922,424                                   | (1,092,123)                               |                                      |  | 830,301                                      | 36,415                                     | 23,373                         |                                      |   | 59,788                                      |   |
| Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>   | 1595           | (351,713)                                   | 172,506                                   |                                      |  | (179,207)                                    | (1,929)                                    | (5,663)                        |                                      |   | (7,592)                                     |   |
| Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>   | 1595           | 0   | 1,532,815                                 |                                      |  | 1,532,815                                    | 0  | 40,838                         |                                      |   | 40,838                                      |   |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup><br><i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i> | 1595           | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |   |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | 652,248                                     | (420,977)                                 | 0                                    | 0  | 231,270                                      | 355  | 15,231                         | 0                                    | 0   | 15,586                                      | 0   |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | 4,322,997                                   | 2,354,966                                 | 0                                    | 0  | 6,677,963                                    | 220,808                                    | 135,772                        | 117,727                              | 0   | 238,852                                     | 1,030,295   |
| <b>Total Group 1 Balance requested for disposition</b>   |                | 4,975,245                                   | 1,933,988                                 | 0                                    | 0  | 6,909,233                                    | 221,162                                    | 151,003                        | 117,727                              | 0   | 254,439                                     | 1,030,295   |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>  | <b>1568</b>    | 61,671                                      | 37,415                                    | 0                                    |  | 99,086                                       | 858  | 1,418                          |                                      |   | 2,276                                       |   |
| <b>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation<sup>6</sup></b>   | <b>1509</b>    | 0   |   |                                      |  | 0  | 0  |                                |                                      |   | 0   |   |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | 5,036,916                                   | 1,971,403                                 | 0                                    | 0  | 7,008,319                                    | 222,020                                    | 152,422                        | 117,727                              | 0   | 256,715                                     | 1,030,295   |



**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.**

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

- 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.
- 2) If the LDC's rate year begins on May 1, 2024, the projected interest is recorded from January 1, 2023 to April 30, 2024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

Ontario Energy Board  
**Incentive Rate-setting Mechanism Rate  
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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 filing.

Please refer to the footnotes for further instructions.

| Account Descriptions   | Account Number | 2023   |  |   | Projected Interest on Dec-31-2023 Balances  |   |                |             | Account Disposition: Yes/No? | 2.1.7 RRR <sup>5</sup> |
|--|----------------|--|--|---|---|---|----------------|-------------|------------------------------|------------------------|
|  |                | Interest Disposition during 2023 - instructed by OEB | Closing Principal Balances as of Dec 31, 2021 Adjusted for Disposition during 2023 | Closing Interest Balances as of Dec 31, 2021 Adjusted for Disposition during 2023 | Projected Interest from Jan 1, 2023 to Dec 31, 2023 on Dec 31, 2022 balance adjusted for disposition during 2023 <sup>2</sup> | Projected Interest from Jan 1, 2024 to Apr 30, 2024 on Dec 31, 2022 balance adjusted for disposition during 2023 <sup>2</sup> | Total Interest | Total Claim |                              | As of Dec 31, 2022     |
| <b>Group 1 Accounts</b>  |                |  |  |   |   |   |                |             |                              |                        |
| LV Variance Account  | 1550           | 30,634   | 91,612   | (7,361)   | 4,622   | 1,677   | (1,063)        | 90,549      |                              | 943,646                |
| Smart Metering Entity Charge Variance Account  | 1551           | (668)  | (92,968)   | (433)   | (4,690)   | (1,701)   | (6,825)        | (99,793)    |                              | (113,853)              |
| RSVA - Wholesale Market Service Charge <sup>5</sup>  | 1580           | 13,957   | 1,109,150  | 12,258  | 55,957  | 20,297  | 88,512         | 1,197,662   |                              | 1,422,641              |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>  | 1580           |  | 0  | 0   |   |   | 0              | 0           |                              | 0                      |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>  | 1580           | (2,091)  | (52,525)   | (591)   | (2,650)   | (961)   | (4,202)        | (56,727)    |                              | (117,938)              |
| RSVA - Retail Transmission Network Charge  | 1584           | (3,374)  | 321,646  | 8,852   | 16,227  | 5,886   | 30,965         | 352,611     |                              | 258,819                |
| RSVA - Retail Transmission Connection Charge   | 1586           | (2,992)  | 110,220  | 4,095   | 5,561   | 2,017   | 11,673         | 121,893     |                              | 58,467                 |
| RSVA - Power <sup>4</sup>  | 1588           |  | 2,083,135  | 31,000  | 105,094   | 38,121  | 174,215        | 2,257,351   |                              | 1,835,102              |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           |  | 231,270  | 15,586  | 11,668  | 4,232   | 31,486         | 262,756     |                              | 1,225,268              |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>   | 1595           |  | (106,511)  | 62,532  | (5,373)   | (1,949)   | 55,209         | 0           | No                           | (43,979)               |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>   | 1595           |  | 0  | 0   |   |   | 0              | 0           | No                           | 0                      |
| Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>   | 1595           |  | 830,301  | 59,788  | 41,889  | 15,195  | 116,871        | 0           | No                           | 890,089                |
| Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>   | 1595           |  | (179,207)  | (7,592)   | (9,041)   | (3,279)   | (19,913)       | 0           | No                           | (186,799)              |
| Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>   | 1595           |  | 1,532,815  | 40,838  | 77,331  | 28,051  | 146,220        | 0           | No                           | 1,573,653              |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup><br><i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i> | 1595           |  | 0  | 0   |   |   | 0              | 0           | No                           |                        |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | 0  | 231,270  | 15,586  | 11,668  | 4,232   | 31,486         | 262,756     |                              | 1,225,268              |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | 35,466   | 5,647,668  | 203,386   | 284,925   | 103,352   | 591,664        | 3,863,546   |                              | 6,637,786              |
| <b>Total Group 1 Balance requested for disposition</b>   |                | 35,466   | 5,878,938  | 218,973   | 296,593   | 107,584   | 623,150        | 4,126,303   |                              | 7,863,054              |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>  | <b>1568</b>    |  | 99,086   | 2,276   | 4,519   | 1,522   | 8,317          | 107,403     |                              | 0                      |
| <b>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation<sup>6</sup></b>   | <b>1509</b>    |  | 0  | 0   |   |   | 0              | 0           |                              |                        |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | 35,466   | 5,978,024  | 221,249   | 301,112   | 109,106   | 631,468        | 4,233,706   |                              | 7,863,054              |

**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.**

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

- 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.
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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 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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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.

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.



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# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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 filing.

Please refer to the footnotes for further instructions.

| Account Descriptions   | Account Number | Variance<br>RRR vs. 2022 Balance<br>(Principal + Interest)                              |
|--|----------------|---|
| <b>Group 1 Accounts</b>  |                |   |
| LV Variance Account  | 1550           | 1   |
| Smart Metering Entity Charge Variance Account  | 1551           | 0   |
| RSVA - Wholesale Market Service Charge <sup>5</sup>  | 1580           | (117,936) <i>Please provide an explanation of the variance in the Manager's Summary</i> |
| Variance WMS – Sub-account CBR Class A <sup>5</sup>  | 1580           | 0   |
| Variance WMS – Sub-account CBR Class B <sup>5</sup>  | 1580           | 0   |
| RSVA - Retail Transmission Network Charge  | 1584           | (0)   |
| RSVA - Retail Transmission Connection Charge   | 1586           | 1 <i>Please provide an explanation of the variance in the Manager's Summary</i>         |
| RSVA - Power <sup>4</sup>  | 1588           | (279,034) <i>Please provide an explanation of the variance in the Manager's Summary</i> |
| RSVA - Global Adjustment <sup>4</sup>  | 1589           | 978,412 <i>Please provide an explanation of the variance in the Manager's Summary</i>   |
| Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>   | 1595           | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>   | 1595           | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>   | 1595           | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>   | 1595           | (0)   |
| Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>   | 1595           | 0   |
| Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup><br><i>Not to be disposed of until two years after rate rider has expired and that balance has been audited.<br/>Refer to the Filing Requirements for disposition eligibility.</i> | 1595           | 0   |
| <b>RSVA - Global Adjustment requested for disposition</b>  | <b>1589</b>    | 978,412   |
| <b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>  |                | (279,029)   |
| <b>Total Group 1 Balance requested for disposition</b>   |                | 699,383   |
| <b>LRAM Variance Account (only input amounts if applying for disposition of this account)<br/>Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from<br/>Postponing Rate Implementation<sup>6</sup></b>                              | <b>1568</b>    | (101,362) <i>Please provide an explanation of the variance in the Manager's Summary</i> |
|  | <b>1509</b>    | 0   |
| <b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>   |                | 598,020   |

**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.**

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

- 1) If the LDC's rate year begins on January 1, 2024, the projected interest is recorded from January 1, 2023 to December 31, 2023 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.
- 2) If the LDC's rate year begins on May 1, 2024, the projected interest is recorded from January 1, 2023 to April 30, 2024 on the December 31, 2022 balances adjusted to remove balances approved for disposition in the 2023 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRM), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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?

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 kW for Wholesale Market Participants (WMP) | Total Metered kWh less WMP consumption (if applicable) | Total Metered kW less WMP consumption (if applicable) | Account 1509 Allocation (\$ distribution revenue from last COS) | 1568 LRAM Variance Account Class Allocation (\$ amounts) | Number of Customers for Residential and GS<50 classes <sup>3</sup> |
|--|------|-------------------|------------------|---|--|---|--|--|---|---|--|--|
| RESIDENTIAL SERVICE CLASSIFICATION                     | kWh  | 272,676,247       | 0                | 3,678,167   | 0  |   |  | 272,676,247  | 0   |   | -17  | 28,847   |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh  | 67,690,342        | 41,408           | 12,137,648  | 41,408   |   |  | 67,690,342   | 41,408  |   | 78,477   | 2,064  |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | kW   | 183,800,050       | 504,916          | 148,925,564                                       | 409,668  | 9,394,709   | 17,894   | 174,405,341  | 487,022   |   | 17,998   | 224  |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | kW   | 27,551,639        | 82,760           | 27,551,639  | 82,760   |   |  | 27,551,639   | 82,760  |   |  | 4  |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION        | kWh  | 1,408,705         | 0                | 758,940   | 0  |   |  | 1,408,705  | 0   |   |  | 125  |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | kW   | 271,668           | 742              | 24,186  | 0  |   |  | 271,668  | 742   |   |  | 223  |
| STREET LIGHTING SERVICE CLASSIFICATION                 | kW   | 2,405,992         | 7,286            | 2,405,992   | 7,286  |   |  | 2,405,992  | 7,286   |   | 10,945   | 2,799  |
| <b>Total</b>   |      | 555,804,644       | 637,113          | 195,482,136                                       | 541,123  | 9,394,709   | 17,894   | 546,409,935  | 619,219   | 0   | 107,403  | 34,286   |

**Threshold Test**

|   |             |
|---|-------------|
| Total Claim (including Account 1568 and 1509)         | \$4,233,706 |
| Total Claim for Threshold Test (All Group 1 Accounts) | \$4,126,303 |
| Threshold Test (Total claim per kWh) <sup>2</sup>     | \$0.0074    |

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.

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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)

| Rate Class   | % of Total kWh | % of Customer Numbers ** | % of Total kWh adjusted for WMP | allocated based on Total less WMP |                 |                  | allocated based on Total less WMP |                | allocated based on distribution revenues |          |                |
|--|----------------|--------------------------|---------------------------------|-----------------------------------|-----------------|------------------|-----------------------------------|----------------|--|----------|----------------|
|  |                |                          |                                 | 1550                              | 1551            | 1580             | 1584                              | 1586           | 1588                                     | 1509     | 1568           |
| RESIDENTIAL SERVICE CLASSIFICATION                     | 49.1%          | 93.3%                    | 49.9%                           | 44,423                            | (93,129)        | 597,672          | 172,990                           | 59,800         | 1,126,491                                | (17)     |                |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 12.2%          | 6.7%                     | 12.4%                           | 11,028                            | (6,663)         | 148,369          | 42,944                            | 14,845         | 279,645                                  | 78,477   |                |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | 33.1%          | 0.0%                     | 31.9%                           | 29,944                            | 0               | 382,275          | 116,606                           | 40,309         | 720,510                                  | 17,998   |                |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | 5.0%           | 0.0%                     | 5.0%                            | 4,489                             | 0               | 60,390           | 17,479                            | 6,042          | 113,822                                  | 0        |                |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION        | 0.3%           | 0.0%                     | 0.3%                            | 230                               | 0               | 3,088            | 894                               | 309            | 5,820                                    | 0        |                |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | 0.0%           | 0.0%                     | 0.0%                            | 44                                | 0               | 595              | 172                               | 60             | 1,122                                    | 0        |                |
| STREET LIGHTING SERVICE CLASSIFICATION                 | 0.4%           | 0.0%                     | 0.4%                            | 392                               | 0               | 5,274            | 1,526                             | 528            | 9,940                                    | 10,945   |                |
| <b>Total</b>   | <b>100.0%</b>  | <b>100.0%</b>            | <b>100.0%</b>                   | <b>90,549</b>                     | <b>(99,793)</b> | <b>1,197,662</b> | <b>352,611</b>                    | <b>121,893</b> | <b>2,257,351</b>                         | <b>0</b> | <b>107,403</b> |

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

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed  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)?  (If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?  (If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

| Customer   | Rate Class  | 2022             |   | 2021             |                 | 2020             |                 | 2019             |                 | 2018             |                 |           |
|------------|---|------------------|---|------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|-----------|
|            |   | July to December | January to June                                       | July to December | January to June | July to December | January to June | July to December | January to June | July to December | January to June |           |
|            |   | Customer 1       | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh              | 14,277,403      | 5,832,956        |                 |                  | 15,143,288      | 5,775,097        | 15,193,890      | 5,667,131 |
|            |   | kW               | 29,366  | 13,250           |                 |                  | 29,274          | 13,465           | 29,542          | 13,139           | 28,935          | 11,574    |
|            | Class A/B   |                  | B   | A                |                 |                  | A               | B                | B               | A                | A               | B         |
| Customer 2 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh              |   |                  |                 |                  |                 | 1,629,816        | 1,591,344       | 2,672,417        | 2,664,035       |           |
|            |   | kW               |   |                  |                 |                  |                 | 4,541            | 4,498           | 6,705            | 6,088           |           |
|            | Class A/B   |                  |   |                  |                 |                  |                 | B                | A               | A                | B               |           |
| Customer 3 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh              | 1,895,568   | 1,785,176        |                 |                  | 1,684,375       | 1,496,354        |                 |                  |                 |           |
|            |   | kW               | 4,454   | 4,081            |                 |                  | 4,017           | 3,686            |                 |                  |                 |           |
|            | Class A/B   |                  | B   | A                |                 |                  | A               | B                |                 |                  |                 |           |
| Customer 4 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh              |   |                  | 769,774         | 734,600          | 885,521         | 743,743          |                 |                  |                 |           |
|            |   | kW               |   |                  | 2,812           | 3,418            | 2,762           | 2,809            |                 |                  |                 |           |
|            | Class A/B   |                  |   |                  | B               | A                | A               | B                |                 |                  |                 |           |
| Customer 5 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh              |   |                  |                 |                  | 219,273         | 6,824            |                 |                  |                 |           |
|            |   | kW               |   |                  |                 |                  | 3,221           | 3,176            |                 |                  |                 |           |
|            | Class A/B   |                  |   |                  |                 |                  | A               | B                |                 |                  |                 |           |
| Customer 6 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh              | 936,824   | 936,164          | 840,489         | 435,151          |                 |                  |                 |                  |                 |           |
|            |   | kW               | 9,512   | 5,254            | 9,562           | 2,237            |                 |                  |                 |                  |                 |           |
|            | Class A/B   |                  | B   | A                | A               | B                |                 |                  |                 |                  |                 |           |
| Customer 7 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh              | 3,253,039   | 3,224,382        |                 |                  |                 |                  |                 |                  |                 |           |
|            |   | kW               | 7,928   | 7,551            |                 |                  |                 |                  |                 |                  |                 |           |
|            | Class A/B   |                  | B   | A                |                 |                  |                 |                  |                 |                  |                 |           |

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

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

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

| Rate Class   | Rate Class  | 2022 |            | 2021       |            | 2020       |            | 2019 |    | 2018 |    |
|--------------|---|------|------------|------------|------------|------------|------------|------|----|------|----|
|              |   | kWh  | kW         | kWh        | kW         | kWh        | kW         | kWh  | kW | kWh  | kW |
| Rate Class 1 | GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION | kWh  | 10,298,920 | 38,457,224 | 10,763,986 | 10,511,880 | 10,553,647 |      |    |      |    |
|              |   | kW   | 24,419     | 90,994     | 27,936     | 26,416     | 28,244     |      |    |      |    |



# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

Year the Account 1589 GA Balance Last Disposed

2017

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

|  |           | Total        | 2022        | 2021        | 2020        | 2019        | 2018        |
|--|-----------|--------------|-------------|-------------|-------------|-------------|-------------|
| Non-RPP Consumption Less WMP Consumption                               | A         | 997,934,864  | 195,482,136 | 193,521,329 | 191,968,769 | 208,063,379 | 208,899,251 |
| Less Class A Consumption for Partial Year Class A Customers            | B         | 54,942,887   | 11,778,678  | 1,575,089   | 17,932,457  | 7,258,475   | 16,398,188  |
| Less Consumption for Full Year Class A Customers                       | C         | 80,585,656   | 10,298,920  | 38,457,224  | 10,763,986  | 10,511,880  | 10,553,647  |
| <b>Total Class B Consumption for Years During Balance Accumulation</b> | D = A-B-C | 862,406,320  | 173,404,538 | 153,489,016 | 163,272,327 | 190,293,024 | 181,947,416 |
| All Class B Consumption for Transition Customers                       | E         | 54,425,931   | 20,352,834  | 1,204,925   | 8,022,018   | 16,823,706  | 8,022,449   |
| <b>Transition Customers' Portion of Total Consumption</b>              | F = E/D   | <b>6.31%</b> |             |             |             |             |             |

**Allocation of Total GA Balance \$**

|   |       |            |
|---|-------|------------|
| Total GA Balance  | G     | \$ 262,756 |
| Transition Customers Portion of GA Balance                                | H=F*G | \$ 16,582  |
| GA Balance to be disposed to Current Class B Customers through Rate Rider | I=G-H | \$ 246,174 |

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

| # of Class A/B Transition Customers |  | 7   |   |   |   |   |   |                |   |  |
|-------------------------------------|--|---|---|---|---|---|---|----------------|---|--|
| Customer                            |  | Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers | Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2022 | Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2021 | Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2020 | Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2019 | Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2018 | % of kWh       | Customer Specific GA Allocation for the Period When They Were Class B customers |  |
| Customer 1                          |  | 40,604,804  | 14,277,403  | 0   | 5,775,097   | 15,193,890  | 5,358,414   | 74.61%         | \$ 12,371   |  |
| Customer 2                          |  | 4,293,850   | 0   | 0   | 0   | 1,629,816   | 2,664,035   | 7.89%          | \$ 1,308  |  |
| Customer 3                          |  | 3,391,922   | 1,895,568   | 0   | 1,496,354   | 0   | 0   | 6.23%          | \$ 1,033  |  |
| Customer 4                          |  | 1,513,517   | 0   | 769,774   | 743,743   | 0   | 0   | 2.78%          | \$ 461  |  |
| Customer 5                          |  | 6,824   | 0   | 0   | 6,824   | 0   | 0   | 0.01%          | \$ 2  |  |
| Customer 6                          |  | 1,361,974   | 926,824   | 435,151   | 0   | 0   | 0   | 2.50%          | \$ 415  |  |
| Customer 7                          |  | 3,253,039   | 3,253,039   | 0   | 0   | 0   | 0   | 5.98%          | \$ 991  |  |
| <b>Total</b>                        |  | <b>54,425,931</b>   | <b>20,352,834</b>   | <b>1,204,925</b>  | <b>8,022,018</b>  | <b>16,823,706</b>   | <b>8,022,449</b>  | <b>100.00%</b> | <b>\$ 16,582</b>  |  |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (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 2022 Consumption excluding WMP | Total Metered 2022 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated | Total Metered 2022 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated | Non-RPP Metered 2022 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) | % of total kWh | Total GA \$ allocated to Current Class B Customers | GA Rate Rider |              |
|--|--|---|---|---|----------------|--|---------------|--------------|
|  | kWh  | kWh   | kWh   | kWh   |                |  |               |              |
| RESIDENTIAL SERVICE CLASSIFICATION                     | kWh  | 3,678,167   | 0   | 0   | 3,678,167      | 2.4%   | \$5,916       | \$0.0024 kWh |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh  | 12,137,648  | 0   | 0   | 12,137,648     | 7.9%   | \$19,523      | \$0.0024 kWh |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | kWh  | 148,925,564   | 10,298,920  | 32,131,511  | 106,495,133    | 69.6%  | \$171,291     | \$0.0024 kWh |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | kWh  | 27,551,639  | 0   | 0   | 27,551,639     | 18.0%  | \$44,315      | \$0.0024 kWh |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION        | kWh  | 758,940   | 0   | 0   | 758,940        | 0.5%   | \$1,221       | \$0.0024 kWh |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | kWh  | 24,186  | 0   | 0   | 24,186         | 0.0%   | \$39          | \$0.0024 kWh |
| STREET LIGHTING SERVICE CLASSIFICATION                 | kWh  | 2,405,992   | 0   | 0   | 2,405,992      | 1.6%   | \$3,870       | \$0.0024 kWh |
| <b>Total</b>   |  | 195,482,136   | 10,298,920  | 32,131,511  | 153,051,705    | 100.0%   | \$246,175     |              |



# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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 2021

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

|  |                  | Total              | 2022               |
|--|------------------|--------------------|--------------------|
| Total Consumption Less WMP Consumption                                 | A                | 546,409,935        | 546,409,935        |
| Less Class A Consumption for Partial Year Class A Customers            | B                | 11,778,678         | 11,778,678         |
| Less Consumption for Full Year Class A Customers                       | C                | 10,298,920         | 10,298,920         |
| <b>Total Class B Consumption for Years During Balance Accumulation</b> | <b>D = A-B-C</b> | <b>524,332,337</b> | <b>524,332,337</b> |
| All Class B Consumption for Transition Customers                       | E                | 20,352,834         | 20,352,834         |
| <b>Transition Customers' Portion of Total Consumption</b>              | <b>F = E/D</b>   | <b>3.88%</b>       |                    |

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

|  |       |     |        |
|--|-------|-----|--------|
| Total CBR Class B Balance  | G     | -\$ | 56,727 |
| Transition Customers Portion of CBR Class B Balance                                | H=F*G | -\$ | 2,202  |
| CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider | I=G-H | -\$ | 54,525 |

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

| # of Class A/B Transition Customers |   | 4   |          |  |                        |  |
|-------------------------------------|---|---|----------|--|------------------------|--|
| Customer                            | Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers | Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2022 | % of kWh | Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers | Monthly Equal Payments |  |
| Customer 1                          | 14,277,403  | 14,277,403  | 70.15%   | -\$ 1,545  | -\$ 129                |  |
| Customer 3                          | 1,895,568   | 1,895,568   | 9.31%    | -\$ 205  | -\$ 17                 |  |
| Customer 6                          | 926,824   | 926,824   | 4.55%    | -\$ 100  | -\$ 8                  |  |
| Customer 7                          | 3,253,039   | 3,253,039   | 15.98%   | -\$ 352  | -\$ 29                 |  |
| Total                               | 20,352,834  | 20,352,834  | 100.00%  | -\$ 2,202  | -\$ 183                |  |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

The year Account 1580 CBR Class B was last disposed

2021

|  |     | Total Metered 2022 Consumption Minus WMP |         | Total Metered 2022 Consumption for Full Year Class A Customers |        | Total Metered 2022 Consumption for Transition Customers |        | Metered 2022 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption) |         | % of total kWh | Total CBR Class B \$ allocated to Current Class B Customers | CBR Class B Rate Rider | Unit |
|--|-----|--|---------|--|--------|---|--------|--|---------|----------------|---|------------------------|------|
|  |     | kWh                                      | kW      | kWh  | kW     | kWh   | kW     | kWh  | kW      |                |   |                        |      |
| RESIDENTIAL SERVICE CLASSIFICATION                     | kWh | 272,676,247                              | 0       | 0  | 0      | 0   | 0      | 272,676,247  | 0       | 54.1%          | (\$29,501)  | (\$0.0001)             | kWh  |
| GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION | kWh | 67,690,342                               | 41,408  | 0  | 0      | 0   | 0      | 67,690,342   | 41,408  | 13.4%          | (\$7,323)   | (\$0.0001)             | kWh  |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | kW  | 174,405,341                              | 487,022 | 10,298,920   | 24,419 | 32,131,511  | 81,397 | 131,974,910  | 381,206 | 26.2%          | (\$14,278)  | (\$0.0375)             | kW   |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | kW  | 27,551,639                               | 82,760  | 0  | 0      | 0   | 0      | 27,551,639   | 82,760  | 5.5%           | (\$2,981)   | (\$0.0360)             | kW   |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION        | kWh | 1,408,705                                | 0       | 0  | 0      | 0   | 0      | 1,408,705  | 0       | 0.3%           | (\$152)   | (\$0.0001)             | kWh  |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | kW  | 271,668                                  | 742     | 0  | 0      | 0   | 0      | 271,668  | 742     | 0.1%           | (\$29)  | (\$0.0391)             | kW   |
| STREET LIGHTING SERVICE CLASSIFICATION                 | kW  | 2,405,992                                | 7,286   | 0  | 0      | 0   | 0      | 2,405,992  | 7,286   | 0.5%           | (\$260)   | (\$0.0357)             | kW   |
| <b>Total</b>   |     | 546,409,935                              | 619,219 | 10,298,920   | 24,419 | 32,131,511  | 81,397 | 503,979,503  | 513,403 | 100.0%         | (\$54,524)  |                        |      |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

|  |    |                                      |
|--|----|--------------------------------------|
| Default Rate Rider Recovery Period (in months)               | 12 |                                      |
| DVA Proposed Rate Rider Recovery Period (in months)          | 8  | Rate Rider Recovery to be used below |
| LRAM Proposed Rate Rider Recovery Period (in months)         | 8  | Rate Rider Recovery to be used below |
| Account 1509 Proposed Rate Rider Recovery Period (in months) | 8  | Rate Rider Recovery to be used below |

| Rate Class   | Unit | Total Metered kWh | Metered kW or kVA | Total Metered kWh less WMP consumption | Total Metered kW less WMP consumption | Allocation of Group 1 Account Balances to All Classes <sup>2</sup> | Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup> | Deferral/Variance Account Rate Rider for          |                                      |                         |                                      |
|--|------|-------------------|-------------------|--|---------------------------------------|--|---|---|--------------------------------------|-------------------------|--------------------------------------|
|  |      |                   |                   |  |                                       |  |   | Deferral/Variance Account Rate Rider <sup>2</sup> | Non-WMP (if applicable) <sup>2</sup> | Account 1568 Rate Rider | Account 1509 Rate Rider <sup>3</sup> |
| RESIDENTIAL SERVICE CLASSIFICATION                     | kWh  | 272,676,247       | 0                 | 272,676,247                            | 0                                     | 1,908,248  |   | 0.0105  | 0.0000                               | 0.0000                  | 0.00                                 |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh  | 67,690,342        | 41,408            | 67,690,342                             | 41,408                                | 490,167  |   | 0.0109  | 0.0000                               | 0.0017                  | 0.00                                 |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | kW   | 183,800,050       | 504,916           | 174,405,341                            | 487,022                               | 186,858  | 1,102,785   | 0.5551  | 3.3965                               | 0.0535                  | 0.00                                 |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | kW   | 27,551,639        | 82,760            | 27,551,639                             | 82,760                                | 202,222  |   | 3.6652  | 0.0000                               | 0.0000                  | 0.00                                 |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION        | kWh  | 1,408,705         | 0                 | 1,408,705                              | 0                                     | 10,340   |   | 0.0110  | 0.0000                               | 0.0000                  | 0.00                                 |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | kW   | 271,668           | 742               | 271,668                                | 742                                   | 1,994  |   | 4.0304  | 0.0000                               | 0.0000                  | 0.00                                 |
| STREET LIGHTING SERVICE CLASSIFICATION                 | kW   | 2,405,992         | 7,286             | 2,405,992                              | 7,286                                 | 17,659   |   | 3.6354  | 0.0000                               | 2.2532                  | 0.00                                 |

<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>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.

<sup>3</sup> The amounts in this sub-account are recovered based on a monthly fixed charge, using the most recent calendar-year actual number of customers for each rate class as the denominator, similar to the recovery of other Account 1509 sub-accounts per the June 17, 2021 Report of the OEB, Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (EB-2020-0133).

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

## Summary - Sharing of Tax Change Forecast Amounts

|  | 2018       | 2024       |
|--|------------|------------|
| <b>OEB-Approved Rate Base</b>  | \$ 614,858 | \$ 614,858 |
| <b>OEB-Approved Regulatory Taxable Income</b>                          | \$ 614,858 | \$ 614,858 |
| Federal General Rate   |            | 15.0%      |
| Federal Small Business Rate  |            | 9.0%       |
| Federal Small Business Rate (calculated effective rate) <sup>1,2</sup> |            | 9.0%       |
| Ontario General Rate   |            | 11.5%      |
| Ontario Small Business Rate  |            | 3.2%       |
| Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup> |            | 3.2%       |
| Federal Small Business Limit   |            | \$ 500,000 |
| Ontario Small Business Limit   |            | \$ 500,000 |
| Federal Taxes Payable  |            | \$ 62,229  |
| Provincial Taxes Payable   |            | \$ 29,209  |
| Federal Effective Tax Rate   |            | 10.1%      |
| Provincial Effective Tax Rate  |            | 4.8%       |
| <b>Combined Effective Tax Rate</b>                                     | 14.9%      | 14.9%      |
| Total Income Taxes Payable   | \$ 91,614  | \$ 91,437  |
| OEB-Approved Total Tax Credits (enter as positive number)              | \$ -       | \$ -       |
| <b>Income Tax Provision</b>  | \$ 91,614  | \$ 91,437  |
| <b>Grossed-up Income Taxes</b>   | \$ 107,654 | \$ 107,411 |
| <b>Incremental Grossed-up Tax Amount</b>                               |            | -\$ 244    |
| <b>Sharing of Tax Amount (50%)</b>                                     |            | -\$ 122    |

### Notes

1. The appropriate Federal and Ontario small business rates are calculated in the Income/PILs Workform. The Federal and Ontario small business deduction:

- a. is applicable if taxable capital is below \$10 million.
- b. is phased out with taxable capital of more than \$10 million.
- c. is completely eliminated when the taxable capital is \$50 million or more.

This is effective for taxation years starting in 2022. Prior to 2022, the small business deduction was completely eliminated when taxable capital was \$15 million or more.

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



# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

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

| Rate Class   |     | Re-based Billed Customers or Connections | Re-based Billed kWh | Re-based Billed kW | Re-based Service Charge | Re-based Distribution Volumetric Rate kWh | Re-based Distribution Volumetric Rate kW | Service Charge Revenue | Distribution Volumetric Rate Revenue kWh | Distribution Volumetric Rate Revenue kW | Revenue Requirement from Rates | Service Charge % Revenue | Distribution Volumetric Rate % Revenue kWh | Distribution Volumetric Rate % Revenue kW | Total % Revenue |
|--|-----|--|---------------------|--------------------|-------------------------|---|--|------------------------|--|---|--------------------------------|--------------------------|--|---|-----------------|
| RESIDENTIAL SERVICE CLASSIFICATION                     | kWh |  |                     |                    |                         |   |  | 0                      | 0  | 0                                       | 0                              | 0.0%                     | 0.0%                                       | 0.0%                                      | 0.0%            |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh |  |                     |                    |                         |   |  | 0                      | 0  | 0                                       | 0                              | 0.0%                     | 0.0%                                       | 0.0%                                      | 0.0%            |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | kW  |  |                     |                    |                         |   |  | 0                      | 0  | 0                                       | 0                              | 0.0%                     | 0.0%                                       | 0.0%                                      | 0.0%            |
| 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%            |
| <b>Total</b>   |     | 0  | 0                   | 0                  |                         |   |  | 0                      | 0  | 0                                       | 0                              |                          |  |   | 0.0%            |

| Rate Class   |     | Total kWh (most recent RRR filing) | Total kW (most recent RRR filing) | Allocation of Tax Savings by Rate Class | Distribution Rate Rider |
|--|-----|------------------------------------|-----------------------------------|---|-------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                     | kWh | 272,676,247                        |                                   | 0                                       | 0.00 \$/customer        |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | kWh | 67,690,342                         | 41,408                            | 0                                       | 0.0000 kWh              |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | kW  | 183,800,050                        | 504,916                           | 0                                       | 0.0000 kW               |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | kW  | 27,551,639                         | 82,760                            | 0                                       | 0.0000 kW               |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION        | kWh | 1,408,705                          |                                   | 0                                       | 0.0000 kWh              |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | kW  | 271,668                            | 742                               | 0                                       | 0.0000 kW               |
| STREET LIGHTING SERVICE CLASSIFICATION                 | kW  | 2,405,992                          | 7,286                             | 0                                       | 0.0000 kW               |
| <b>Total</b>   |     | 555,804,644                        | 637,113                           | (\$122)                                 |                         |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

| Rate Class   | Rate Description  | Unit   | Rate   | Non-Loss<br>Adjusted Metered<br>kWh | Non-Loss<br>Adjusted<br>Metered kW | Applicable<br>Loss Factor | Loss Adjusted<br>Billed kWh |
|--|---|--------|--------|-------------------------------------|------------------------------------|---------------------------|-----------------------------|
| Residential Service Classification                     | Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0093 | 272,676,247                         | 0                                  | 1.0355                    | 282,356,254                 |
| Residential Service Classification                     | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0064 | 272,676,247                         | 0                                  | 1.0355                    | 282,356,254                 |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0079 | 67,690,342                          | 41,408                             | 1.0355                    | 70,093,350                  |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0061 | 67,690,342                          | 41,408                             | 1.0355                    | 70,093,350                  |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Network Service Rate   | \$/kW  | 3.2942 | 0                                   | 0                                  |                           |                             |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 2.4726 | 0                                   | 0                                  |                           |                             |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Network Service Rate - Interval Metered                            | \$/kW  | 4.0579 | 183,800,050                         | 504,916                            |                           |                             |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered | \$/kW  | 2.7419 | 183,800,050                         | 504,916                            |                           |                             |
| Unmetered Scattered Load Service Classification        | Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0079 | 1,408,705                           | 0                                  | 1.0355                    | 1,458,714                   |
| Unmetered Scattered Load Service Classification        | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0061 | 1,408,705                           | 0                                  | 1.0355                    | 1,458,714                   |
| Sentinel Lighting Service Classification               | Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.5362 | 271,668                             | 742                                |                           |                             |
| Sentinel Lighting Service Classification               | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 1.8847 | 271,668                             | 742                                |                           |                             |
| Street Lighting Service Classification                 | Retail Transmission Rate - Network Service Rate   | \$/kW  | 2.5006 | 2,405,992                           | 7,286                              |                           |                             |
| Street Lighting Service Classification                 | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 1.8726 | 2,405,992                           | 7,286                              |                           |                             |

For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.  
For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.





# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

| Uniform Transmission Rates             |  | Unit | 2022<br>Jan to Mar |    | 2022<br>Apr to Dec |    | 2023<br>Jan to Jun |    | 2023<br>Jul to Dec |    | 2024 |  |
|--|--|------|--------------------|----|--------------------|----|--------------------|----|--------------------|----|------|--|
| Rate Description                       |  |      | Rate               |    |                    |    | Rate               |    |                    |    | Rate |  |
| Network Service Rate                   |  | kW   | \$ 5.13            | \$ | 5.46               | \$ | 5.60               | \$ | 5.37               | \$ | 5.37 |  |
| Line Connection Service Rate           |  | kW   | \$ 0.88            | \$ | 0.88               | \$ | 0.92               | \$ | 0.88               | \$ | 0.88 |  |
| Transformation Connection Service Rate |  | kW   | \$ 2.81            | \$ | 2.81               | \$ | 3.10               | \$ | 2.98               | \$ | 2.98 |  |

| Hydro One Sub-Transmission Rates                     |  | Unit | 2022 |        | 2023 |        | 2024 |        |  |  |
|--|--|------|------|--------|------|--------|------|--------|--|--|
| Rate Description                                     |  |      | Rate |        |      |        | Rate |        |  |  |
| Network Service Rate                                 |  | kW   | \$   | 4.3473 | \$   | 4.6545 | \$   | 4.6545 |  |  |
| Line Connection Service Rate                         |  | kW   | \$   | 0.6788 | \$   | 0.6056 | \$   | 0.6056 |  |  |
| Transformation Connection Service Rate               |  | kW   | \$   | 2.3267 | \$   | 2.8924 | \$   | 2.8924 |  |  |
| Both Line and Transformation Connection Service Rate |  | kW   | \$   | 3.0055 | \$   | 3.4980 | \$   | 3.4980 |  |  |

| If needed, add extra host here. (I)                  |  | Unit | 2022 |   | 2023 |   | 2024 |   |  |  |
|--|--|------|------|---|------|---|------|---|--|--|
| Rate Description                                     |  |      | 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          |   |  |  |
| Network Service Rate   |  | kW   |                 |   |              |   |               |   |  |  |
| Line Connection Service Rate   |  | kW   |                 |   |              |   |               |   |  |  |
| Transformation Connection Service Rate                                   |  | kW   |                 |   |              |   |               |   |  |  |
| Both Line and Transformation Connection Service Rate                     |  | kW   | \$              | - | \$           | - | \$            | - |  |  |
|  |  |      | Historical 2021 |   | Current 2022 |   | Forecast 2023 |   |  |  |
| Low Voltage Switchgear Credit (if applicable, enter as a negative value) |  | \$   |                 |   |              |   |               |   |  |  |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

| IESO         | Network      |        |        | Line Connection |        |        | Transformation Connection |        |        | Total Connection |
|--------------|--------------|--------|--------|-----------------|--------|--------|---------------------------|--------|--------|------------------|
| Month        | Units Billed | Rate   | Amount | Units Billed    | Rate   | Amount | Units Billed              | Rate   | Amount | Amount           |
| January      |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| February     |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| March        |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| April        |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| May          |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| June         |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| July         |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| August       |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| September    |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| October      |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| November     |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| December     |              | \$0.00 |        |                 | \$0.00 |        |                           | \$0.00 |        | \$ -             |
| <b>Total</b> |              | \$ -   | \$ -   |                 | \$ -   | \$ -   |                           | \$ -   | \$ -   | \$ -             |

  

| Hydro One    | Network      |           |              | Line Connection |           |            | Transformation Connection |           |              | Total Connection |
|--------------|--------------|-----------|--------------|-----------------|-----------|------------|---------------------------|-----------|--------------|------------------|
| Month        | Units Billed | Rate      | Amount       | Units Billed    | Rate      | Amount     | Units Billed              | Rate      | Amount       | Amount           |
| January      | 78,405       | \$4,3473  | \$ 340,849   | 41,528          | \$0.6788  | \$ 28,189  | 78,574                    | \$2,3267  | \$ 182,819   | \$ 211,008       |
| February     | 84,182       | \$4,3473  | \$ 365,966   | 41,213          | \$0.6788  | \$ 27,975  | 86,347                    | \$2,3267  | \$ 200,903   | \$ 228,879       |
| March        | 79,767       | \$4,3473  | \$ 346,771   | 36,692          | \$0.6788  | \$ 24,906  | 81,156                    | \$2,3267  | \$ 188,827   | \$ 213,733       |
| April        | 74,670       | \$4,3473  | \$ 324,614   | 35,584          | \$0.6788  | \$ 24,155  | 75,681                    | \$2,3267  | \$ 176,087   | \$ 200,242       |
| May          | 115,882      | \$4,3473  | \$ 503,775   | 58,881          | \$0.6788  | \$ 39,968  | 117,830                   | \$2,3267  | \$ 274,155   | \$ 314,124       |
| June         | 132,722      | \$4,3473  | \$ 576,981   | 70,531          | \$0.6788  | \$ 47,876  | 135,786                   | \$2,3267  | \$ 315,933   | \$ 363,809       |
| July         | 126,256      | \$4,3473  | \$ 548,871   | 66,409          | \$0.6788  | \$ 45,078  | 128,939                   | \$2,3267  | \$ 300,001   | \$ 345,080       |
| August       | 120,620      | \$4,3473  | \$ 524,372   | 60,463          | \$0.6788  | \$ 41,042  | 124,043                   | \$2,3267  | \$ 288,611   | \$ 329,653       |
| September    | 106,541      | \$4,3473  | \$ 463,167   | 53,870          | \$0.6788  | \$ 36,567  | 111,256                   | \$2,3267  | \$ 258,860   | \$ 295,427       |
| October      | 64,087       | \$4,3473  | \$ 278,605   | 30,753          | \$0.6788  | \$ 20,875  | 65,602                    | \$2,3267  | \$ 152,636   | \$ 173,512       |
| November     | 75,461       | \$4,3473  | \$ 328,053   | 39,382          | \$0.6788  | \$ 26,732  | 77,031                    | \$2,3267  | \$ 179,227   | \$ 205,959       |
| December     | 83,091       | \$4,3473  | \$ 361,221   | 45,702          | \$0.6788  | \$ 31,022  | 87,624                    | \$2,3267  | \$ 203,875   | \$ 234,898       |
| <b>Total</b> | 1,141,684    | \$ 4,3473 | \$ 4,963,244 | 581,007         | \$ 0.6788 | \$ 394,387 | 1,169,870                 | \$ 2,3267 | \$ 2,721,936 | \$ 3,116,323     |

  

| Add Extra Host Here (I)<br>(if needed) | Network      |      |        | Line Connection |      |        | Transformation Connection |      |        | Total Connection |
|--|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month                                  | Units Billed | Rate | Amount | Units Billed    | Rate | Amount | Units Billed              | Rate | Amount | Amount           |
| January                                |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| February                               |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| March                                  |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| April                                  |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| May                                    |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| June                                   |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| July                                   |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| August                                 |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| September                              |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| October                                |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| November                               |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| December                               |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| <b>Total</b>                           |              | \$ - | \$ -   |                 | \$ - | \$ -   |                           | \$ - | \$ -   | \$ -             |

  

| Add Extra Host Here (II)<br>(if needed) | Network      |      |        | Line Connection |      |        | Transformation Connection |      |        | Total Connection |
|---|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month                                   | Units Billed | Rate | Amount | Units Billed    | Rate | Amount | Units Billed              | Rate | Amount | Amount           |
| January                                 |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| February                                |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| March                                   |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| April                                   |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| May                                     |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| June                                    |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| July                                    |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| August                                  |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| September                               |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| October                                 |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| November                                |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| December                                |              | \$ - |        |                 | \$ - |        |                           | \$ - |        | \$ -             |
| <b>Total</b>                            |              | \$ - | \$ -   |                 | \$ - | \$ -   |                           | \$ - | \$ -   | \$ -             |

  

| Total        | Network      |           |              | Line Connection |           |            | Transformation Connection |           |              | Total Connection |
|--------------|--------------|-----------|--------------|-----------------|-----------|------------|---------------------------|-----------|--------------|------------------|
| Month        | Units Billed | Rate      | Amount       | Units Billed    | Rate      | Amount     | Units Billed              | Rate      | Amount       | Amount           |
| January      | 78,405       | \$ 4,3473 | \$ 340,849   | 41,528          | \$ 0.6788 | \$ 28,189  | 78,574                    | \$ 2,3267 | \$ 182,819   | \$ 211,008       |
| February     | 84,182       | \$ 4,3473 | \$ 365,966   | 41,213          | \$ 0.6788 | \$ 27,975  | 86,347                    | \$ 2,3267 | \$ 200,903   | \$ 228,879       |
| March        | 79,767       | \$ 4,3473 | \$ 346,771   | 36,692          | \$ 0.6788 | \$ 24,906  | 81,156                    | \$ 2,3267 | \$ 188,827   | \$ 213,733       |
| April        | 74,670       | \$ 4,3473 | \$ 324,614   | 35,584          | \$ 0.6788 | \$ 24,155  | 75,681                    | \$ 2,3267 | \$ 176,087   | \$ 200,242       |
| May          | 115,882      | \$ 4,3473 | \$ 503,775   | 58,881          | \$ 0.6788 | \$ 39,968  | 117,830                   | \$ 2,3267 | \$ 274,155   | \$ 314,124       |
| June         | 132,722      | \$ 4,3473 | \$ 576,981   | 70,531          | \$ 0.6788 | \$ 47,876  | 135,786                   | \$ 2,3267 | \$ 315,933   | \$ 363,809       |
| July         | 126,256      | \$ 4,3473 | \$ 548,871   | 66,409          | \$ 0.6788 | \$ 45,078  | 128,939                   | \$ 2,3267 | \$ 300,001   | \$ 345,080       |
| August       | 120,620      | \$ 4,3473 | \$ 524,372   | 60,463          | \$ 0.6788 | \$ 41,042  | 124,043                   | \$ 2,3267 | \$ 288,611   | \$ 329,653       |
| September    | 106,541      | \$ 4,3473 | \$ 463,167   | 53,870          | \$ 0.6788 | \$ 36,567  | 111,256                   | \$ 2,3267 | \$ 258,860   | \$ 295,427       |
| October      | 64,087       | \$ 4,3473 | \$ 278,605   | 30,753          | \$ 0.6788 | \$ 20,875  | 65,602                    | \$ 2,3267 | \$ 152,636   | \$ 173,512       |
| November     | 75,461       | \$ 4,3473 | \$ 328,053   | 39,382          | \$ 0.6788 | \$ 26,732  | 77,031                    | \$ 2,3267 | \$ 179,227   | \$ 205,959       |
| December     | 83,091       | \$ 4,3473 | \$ 361,221   | 45,702          | \$ 0.6788 | \$ 31,022  | 87,624                    | \$ 2,3267 | \$ 203,875   | \$ 234,898       |
| <b>Total</b> | 1,141,684    | \$ 4.35   | \$ 4,963,244 | 581,007         | \$ 0.68   | \$ 394,387 | 1,169,870                 | \$ 2.33   | \$ 2,721,936 | \$ 3,116,323     |

  

|  |    |           |
|--|----|-----------|
| Low Voltage Switchgear Credit (if applicable)                      | \$ | -         |
| <b>Total including deduction for Low Voltage Switchgear Credit</b> | \$ | 3,116,323 |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

The purpose of this sheet is to calculate the expected billing when current 2023 Uniform Transmission Rates are applied against historical 2022 transmission units.

| IESO         | Network      |           |        | Line Connection |           |        | Transformation Connection |           |        | Total Connection |
|--------------|--------------|-----------|--------|-----------------|-----------|--------|---------------------------|-----------|--------|------------------|
| Month        | Units Billed | Rate      | Amount | Units Billed    | Rate      | Amount | Units Billed              | Rate      | Amount | Amount           |
| January      | -            | \$ 5,600  | \$ -   | -               | \$ 0.9200 | \$ -   | -                         | \$ 3,1000 | \$ -   | \$ -             |
| February     | -            | \$ 5,600  | \$ -   | -               | \$ 0.9200 | \$ -   | -                         | \$ 3,1000 | \$ -   | \$ -             |
| March        | -            | \$ 5,600  | \$ -   | -               | \$ 0.9200 | \$ -   | -                         | \$ 3,1000 | \$ -   | \$ -             |
| April        | -            | \$ 5,600  | \$ -   | -               | \$ 0.9200 | \$ -   | -                         | \$ 3,1000 | \$ -   | \$ -             |
| May          | -            | \$ 5,600  | \$ -   | -               | \$ 0.9200 | \$ -   | -                         | \$ 3,1000 | \$ -   | \$ -             |
| June         | -            | \$ 5,600  | \$ -   | -               | \$ 0.9200 | \$ -   | -                         | \$ 3,1000 | \$ -   | \$ -             |
| July         | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2,9800 | \$ -   | \$ -             |
| August       | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2,9800 | \$ -   | \$ -             |
| September    | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2,9800 | \$ -   | \$ -             |
| October      | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2,9800 | \$ -   | \$ -             |
| November     | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2,9800 | \$ -   | \$ -             |
| December     | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2,9800 | \$ -   | \$ -             |
| <b>Total</b> | -            | \$ -      | \$ -   | -               | \$ -      | \$ -   | -                         | \$ -      | \$ -   | \$ -             |

  

| Hydro One    | Network      |           |              | Line Connection |           |            | Transformation Connection |           |              | Total Connection |
|--------------|--------------|-----------|--------------|-----------------|-----------|------------|---------------------------|-----------|--------------|------------------|
| Month        | Units Billed | Rate      | Amount       | Units Billed    | Rate      | Amount     | Units Billed              | Rate      | Amount       | Amount           |
| January      | 78,405       | \$ 4,6545 | \$ 364,935   | 41,528          | \$ 0.6056 | \$ 25,149  | 78,574                    | \$ 2,8924 | \$ 227,268   | \$ 252,418       |
| February     | 84,182       | \$ 4,6545 | \$ 391,827   | 41,213          | \$ 0.6056 | \$ 24,959  | 86,347                    | \$ 2,8924 | \$ 249,750   | \$ 274,708       |
| March        | 79,767       | \$ 4,6545 | \$ 371,275   | 36,692          | \$ 0.6056 | \$ 22,220  | 81,156                    | \$ 2,8924 | \$ 234,737   | \$ 256,957       |
| April        | 74,670       | \$ 4,6545 | \$ 347,553   | 35,584          | \$ 0.6056 | \$ 21,550  | 75,681                    | \$ 2,8924 | \$ 218,900   | \$ 240,450       |
| May          | 115,882      | \$ 4,6545 | \$ 539,374   | 58,881          | \$ 0.6056 | \$ 35,658  | 117,830                   | \$ 2,8924 | \$ 340,812   | \$ 376,470       |
| June         | 132,722      | \$ 4,6545 | \$ 617,753   | 70,531          | \$ 0.6056 | \$ 42,713  | 135,786                   | \$ 2,8924 | \$ 392,747   | \$ 435,461       |
| July         | 126,256      | \$ 4,6545 | \$ 587,657   | 66,409          | \$ 0.6056 | \$ 40,217  | 128,939                   | \$ 2,8924 | \$ 372,942   | \$ 413,159       |
| August       | 120,620      | \$ 4,6545 | \$ 561,426   | 60,463          | \$ 0.6056 | \$ 36,616  | 124,043                   | \$ 2,8924 | \$ 358,782   | \$ 395,398       |
| September    | 106,541      | \$ 4,6545 | \$ 495,896   | 53,870          | \$ 0.6056 | \$ 32,624  | 111,256                   | \$ 2,8924 | \$ 321,798   | \$ 354,421       |
| October      | 64,087       | \$ 4,6545 | \$ 298,292   | 30,753          | \$ 0.6056 | \$ 18,624  | 65,602                    | \$ 2,8924 | \$ 189,748   | \$ 208,372       |
| November     | 75,461       | \$ 4,6545 | \$ 351,235   | 39,382          | \$ 0.6056 | \$ 23,850  | 77,031                    | \$ 2,8924 | \$ 222,803   | \$ 246,653       |
| December     | 83,091       | \$ 4,6545 | \$ 386,746   | 45,702          | \$ 0.6056 | \$ 27,677  | 87,624                    | \$ 2,8924 | \$ 253,444   | \$ 281,122       |
| <b>Total</b> | 1,141,684    | \$ 4.65   | \$ 5,313,970 | 581,007         | \$ 0.61   | \$ 351,858 | 1,169,870                 | \$ 2.89   | \$ 3,383,731 | \$ 3,735,589     |

  

| Add Extra Host Here (I) | Network      |      |        | Line Connection |      |        | Transformation Connection |      |        | Total Connection |
|-------------------------|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month                   | Units Billed | Rate | Amount | Units Billed    | Rate | Amount | Units Billed              | Rate | Amount | Amount           |
| January                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| February                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| March                   | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| April                   | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| May                     | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| June                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| July                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| August                  | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| September               | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| October                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| November                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| December                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| <b>Total</b>            | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |

  

| Add Extra Host Here (II) | Network      |      |        | Line Connection |      |        | Transformation Connection |      |        | Total Connection |
|--------------------------|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month                    | Units Billed | Rate | Amount | Units Billed    | Rate | Amount | Units Billed              | Rate | Amount | Amount           |
| January                  | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| February                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| March                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| April                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| May                      | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| June                     | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| July                     | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| August                   | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| September                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| October                  | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| November                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| December                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| <b>Total</b>             | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |

  

| Total        | Network      |           |              | Line Connection |           |            | Transformation Connection |           |              | Total Connection |
|--------------|--------------|-----------|--------------|-----------------|-----------|------------|---------------------------|-----------|--------------|------------------|
| Month        | Units Billed | Rate      | Amount       | Units Billed    | Rate      | Amount     | Units Billed              | Rate      | Amount       | Amount           |
| January      | 78,405       | \$ 4,6545 | \$ 364,935   | 41,528          | \$ 0.6056 | \$ 25,149  | 78,574                    | \$ 2,8924 | \$ 227,268   | \$ 252,418       |
| February     | 84,182       | \$ 4,6545 | \$ 391,827   | 41,213          | \$ 0.6056 | \$ 24,959  | 86,347                    | \$ 2,8924 | \$ 249,750   | \$ 274,708       |
| March        | 79,767       | \$ 4,6545 | \$ 371,275   | 36,692          | \$ 0.6056 | \$ 22,220  | 81,156                    | \$ 2,8924 | \$ 234,737   | \$ 256,957       |
| April        | 74,670       | \$ 4,6545 | \$ 347,553   | 35,584          | \$ 0.6056 | \$ 21,550  | 75,681                    | \$ 2,8924 | \$ 218,900   | \$ 240,450       |
| May          | 115,882      | \$ 4,6545 | \$ 539,374   | 58,881          | \$ 0.6056 | \$ 35,658  | 117,830                   | \$ 2,8924 | \$ 340,812   | \$ 376,470       |
| June         | 132,722      | \$ 4,6545 | \$ 617,753   | 70,531          | \$ 0.6056 | \$ 42,713  | 135,786                   | \$ 2,8924 | \$ 392,747   | \$ 435,461       |
| July         | 126,256      | \$ 4,6545 | \$ 587,657   | 66,409          | \$ 0.6056 | \$ 40,217  | 128,939                   | \$ 2,8924 | \$ 372,942   | \$ 413,159       |
| August       | 120,620      | \$ 4,6545 | \$ 561,426   | 60,463          | \$ 0.6056 | \$ 36,616  | 124,043                   | \$ 2,8924 | \$ 358,782   | \$ 395,398       |
| September    | 106,541      | \$ 4,6545 | \$ 495,896   | 53,870          | \$ 0.6056 | \$ 32,624  | 111,256                   | \$ 2,8924 | \$ 321,798   | \$ 354,421       |
| October      | 64,087       | \$ 4,6545 | \$ 298,292   | 30,753          | \$ 0.6056 | \$ 18,624  | 65,602                    | \$ 2,8924 | \$ 189,748   | \$ 208,372       |
| November     | 75,461       | \$ 4,6545 | \$ 351,235   | 39,382          | \$ 0.6056 | \$ 23,850  | 77,031                    | \$ 2,8924 | \$ 222,803   | \$ 246,653       |
| December     | 83,091       | \$ 4,6545 | \$ 386,746   | 45,702          | \$ 0.6056 | \$ 27,677  | 87,624                    | \$ 2,8924 | \$ 253,444   | \$ 281,122       |
| <b>Total</b> | 1,141,684    | \$ 4.65   | \$ 5,313,970 | 581,007         | \$ 0.61   | \$ 351,858 | 1,169,870                 | \$ 2.89   | \$ 3,383,731 | \$ 3,735,589     |

  

|  |  |  |  |  |  |  |  |  |  |                     |
|--|--|--|--|--|--|--|--|--|--|---------------------|
| Low Voltage Switchgear Credit (if applicable)                      |  |  |  |  |  |  |  |  |  | \$ -                |
| <b>Total including deduction for Low Voltage Switchgear Credit</b> |  |  |  |  |  |  |  |  |  | <b>\$ 3,735,589</b> |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2024 Uniform Transmission Rates are applied against historical 2022 transmission units.

| IESO         | Network      |           |        | Line Connection |           |        | Transformation Connection |           |        | Total Connection |
|--------------|--------------|-----------|--------|-----------------|-----------|--------|---------------------------|-----------|--------|------------------|
| Month        | Units Billed | Rate      | Amount | Units Billed    | Rate      | Amount | Units Billed              | Rate      | Amount | Amount           |
| January      | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| February     | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| March        | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| April        | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| May          | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| June         | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| July         | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| August       | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| September    | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| October      | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| November     | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| December     | -            | \$ 5,3700 | \$ -   | -               | \$ 0.8800 | \$ -   | -                         | \$ 2.9800 | \$ -   | \$ -             |
| <b>Total</b> | -            | \$ -      | \$ -   | -               | \$ -      | \$ -   | -                         | \$ -      | \$ -   | \$ -             |

  

| Hydro One    | Network      |           |              | Line Connection |           |            | Transformation Connection |           |              | Total Connection |
|--------------|--------------|-----------|--------------|-----------------|-----------|------------|---------------------------|-----------|--------------|------------------|
| Month        | Units Billed | Rate      | Amount       | Units Billed    | Rate      | Amount     | Units Billed              | Rate      | Amount       | Amount           |
| January      | 78,405       | \$ 4.6545 | \$ 364,935   | 41,528          | \$ 0.6056 | \$ 25,149  | 78,574                    | \$ 2.8924 | \$ 227,268   | \$ 252,418       |
| February     | 84,182       | \$ 4.6545 | \$ 391,827   | 41,213          | \$ 0.6056 | \$ 24,959  | 86,347                    | \$ 2.8924 | \$ 249,750   | \$ 274,708       |
| March        | 79,167       | \$ 4.6545 | \$ 371,275   | 36,692          | \$ 0.6056 | \$ 22,220  | 81,156                    | \$ 2.8924 | \$ 234,737   | \$ 256,957       |
| April        | 74,670       | \$ 4.6545 | \$ 347,553   | 35,584          | \$ 0.6056 | \$ 21,550  | 75,681                    | \$ 2.8924 | \$ 218,900   | \$ 240,450       |
| May          | 115,882      | \$ 4.6545 | \$ 539,374   | 58,881          | \$ 0.6056 | \$ 35,658  | 117,830                   | \$ 2.8924 | \$ 340,812   | \$ 376,470       |
| June         | 132,722      | \$ 4.6545 | \$ 617,753   | 70,531          | \$ 0.6056 | \$ 42,713  | 135,786                   | \$ 2.8924 | \$ 392,747   | \$ 435,461       |
| July         | 126,256      | \$ 4.6545 | \$ 587,657   | 66,409          | \$ 0.6056 | \$ 40,217  | 128,939                   | \$ 2.8924 | \$ 372,942   | \$ 413,159       |
| August       | 120,620      | \$ 4.6545 | \$ 561,426   | 60,463          | \$ 0.6056 | \$ 36,616  | 124,043                   | \$ 2.8924 | \$ 358,782   | \$ 395,398       |
| September    | 106,541      | \$ 4.6545 | \$ 495,896   | 53,870          | \$ 0.6056 | \$ 32,624  | 111,256                   | \$ 2.8924 | \$ 321,798   | \$ 354,421       |
| October      | 64,087       | \$ 4.6545 | \$ 298,292   | 30,753          | \$ 0.6056 | \$ 18,624  | 65,602                    | \$ 2.8924 | \$ 189,748   | \$ 208,372       |
| November     | 75,461       | \$ 4.6545 | \$ 351,235   | 39,382          | \$ 0.6056 | \$ 23,850  | 77,031                    | \$ 2.8924 | \$ 222,803   | \$ 246,653       |
| December     | 83,091       | \$ 4.6545 | \$ 386,746   | 45,702          | \$ 0.6056 | \$ 27,677  | 87,624                    | \$ 2.8924 | \$ 253,444   | \$ 281,122       |
| <b>Total</b> | 1,141,684    | \$ 4.65   | \$ 5,313,970 | 581,007         | \$ 0.61   | \$ 351,858 | 1,169,870                 | \$ 2.89   | \$ 3,383,731 | \$ 3,735,589     |

  

| Add Extra Host Here (I) | Network      |      |        | Line Connection |      |        | Transformation Connection |      |        | Total Connection |
|-------------------------|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month                   | Units Billed | Rate | Amount | Units Billed    | Rate | Amount | Units Billed              | Rate | Amount | Amount           |
| January                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| February                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| March                   | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| April                   | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| May                     | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| June                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| July                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| August                  | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| September               | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| October                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| November                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| December                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| <b>Total</b>            | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |

  

| Add Extra Host Here (II) | Network      |      |        | Line Connection |      |        | Transformation Connection |      |        | Total Connection |
|--------------------------|--------------|------|--------|-----------------|------|--------|---------------------------|------|--------|------------------|
| Month                    | Units Billed | Rate | Amount | Units Billed    | Rate | Amount | Units Billed              | Rate | Amount | Amount           |
| January                  | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| February                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| March                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| April                    | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| May                      | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| June                     | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| July                     | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| August                   | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| September                | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| October                  | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| November                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| December                 | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |
| <b>Total</b>             | -            | \$ - | \$ -   | -               | \$ - | \$ -   | -                         | \$ - | \$ -   | \$ -             |

  

| Total        | Network      |         |              | Line Connection |         |            | Transformation Connection |         |              | Total Connection |
|--------------|--------------|---------|--------------|-----------------|---------|------------|---------------------------|---------|--------------|------------------|
| Month        | Units Billed | Rate    | Amount       | Units Billed    | Rate    | Amount     | Units Billed              | Rate    | Amount       | Amount           |
| January      | 78,405       | \$ 4.65 | \$ 364,935   | 41,528          | \$ 0.61 | \$ 25,149  | 78,574                    | \$ 2.89 | \$ 227,268   | \$ 252,418       |
| February     | 84,182       | \$ 4.65 | \$ 391,827   | 41,213          | \$ 0.61 | \$ 24,959  | 86,347                    | \$ 2.89 | \$ 249,750   | \$ 274,708       |
| March        | 79,167       | \$ 4.65 | \$ 371,275   | 36,692          | \$ 0.61 | \$ 22,220  | 81,156                    | \$ 2.89 | \$ 234,737   | \$ 256,957       |
| April        | 74,670       | \$ 4.65 | \$ 347,553   | 35,584          | \$ 0.61 | \$ 21,550  | 75,681                    | \$ 2.89 | \$ 218,900   | \$ 240,450       |
| May          | 115,882      | \$ 4.65 | \$ 539,374   | 58,881          | \$ 0.61 | \$ 35,658  | 117,830                   | \$ 2.89 | \$ 340,812   | \$ 376,470       |
| June         | 132,722      | \$ 4.65 | \$ 617,753   | 70,531          | \$ 0.61 | \$ 42,713  | 135,786                   | \$ 2.89 | \$ 392,747   | \$ 435,461       |
| July         | 126,256      | \$ 4.65 | \$ 587,657   | 66,409          | \$ 0.61 | \$ 40,217  | 128,939                   | \$ 2.89 | \$ 372,942   | \$ 413,159       |
| August       | 120,620      | \$ 4.65 | \$ 561,426   | 60,463          | \$ 0.61 | \$ 36,616  | 124,043                   | \$ 2.89 | \$ 358,782   | \$ 395,398       |
| September    | 106,541      | \$ 4.65 | \$ 495,896   | 53,870          | \$ 0.61 | \$ 32,624  | 111,256                   | \$ 2.89 | \$ 321,798   | \$ 354,421       |
| October      | 64,087       | \$ 4.65 | \$ 298,292   | 30,753          | \$ 0.61 | \$ 18,624  | 65,602                    | \$ 2.89 | \$ 189,748   | \$ 208,372       |
| November     | 75,461       | \$ 4.65 | \$ 351,235   | 39,382          | \$ 0.61 | \$ 23,850  | 77,031                    | \$ 2.89 | \$ 222,803   | \$ 246,653       |
| December     | 83,091       | \$ 4.65 | \$ 386,746   | 45,702          | \$ 0.61 | \$ 27,677  | 87,624                    | \$ 2.89 | \$ 253,444   | \$ 281,122       |
| <b>Total</b> | 1,141,684    | \$ 4.65 | \$ 5,313,970 | 581,007         | \$ 0.61 | \$ 351,858 | 1,169,870                 | \$ 2.89 | \$ 3,383,731 | \$ 3,735,589     |

  

|  |              |
|--|--------------|
| Low Voltage Switchgear Credit (if applicable)                      | \$ -         |
| <b>Total including deduction for Low Voltage Switchgear Credit</b> | \$ 3,735,589 |

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

| Rate Class   | Rate Description   | Unit   | Current RTSR-Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR Network |
|--|--|--------|----------------------|--------------------------|-----------|---------------|-----------------|---------------------------|-----------------------|
| Residential Service Classification                     | Retail Transmission Rate - Network Service Rate                    | \$/kWh | 0.0093               | 282,356,254              | 0         | 2,625,913     | 49.9%           | 2,652,768                 | 0.0094                |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate                    | \$/kWh | 0.0079               | 70,093,350               | 41,408    | 553,737       | 10.5%           | 559,400                   | 0.0080                |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Network Service Rate                    | \$/kW  | 3.2942               | 0                        | 0         | 0             | 0.0%            | 0                         | 0.0000                |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Network Service Rate - Interval Metered | \$/kW  | 4.0579               | 0                        | 504,916   | 2,048,898     | 39.0%           | 2,069,852                 | 4.0994                |
| Unmetered Scattered Load Service Classification        | Retail Transmission Rate - Network Service Rate                    | \$/kWh | 0.0079               | 1,458,714                | 0         | 11,542        | 0.2%            | 11,542                    | 0.0080                |
| Sentinel Lighting Service Classification               | Retail Transmission Rate - Network Service Rate                    | \$/kW  | 2.5362               | 0                        | 742       | 1,982         | 0.0%            | 1,901                     | 2.5621                |
| Street Lighting Service Classification                 | Retail Transmission Rate - Network Service Rate                    | \$/kW  | 2.5006               | 0                        | 7,286     | 18,220        | 0.3%            | 18,407                    | 2.5262                |

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

| Rate Class   | Rate Description  | Unit   | Current RTSR-Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Current Wholesale Billing | Adjusted RTSR-Connection |
|--|---|--------|-------------------------|--------------------------|-----------|---------------|-----------------|---------------------------|--------------------------|
| Residential Service Classification                     | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0064                  | 282,356,254              | 0         | 1,807,080     | 49.6%           | 1,852,998                 | 0.0066                   |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0061                  | 70,093,350               | 41,408    | 427,569       | 11.7%           | 438,434                   | 0.0063                   |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 2.4726                  | 0                        | 0         | 0             | 0.0%            | 0                         | 0.0000                   |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered | \$/kW  | 2.7419                  | 0                        | 504,916   | 1,384,429     | 38.0%           | 1,419,607                 | 2.8116                   |
| Unmetered Scattered Load Service Classification        | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0061                  | 1,458,714                | 0         | 8,898         | 0.2%            | 9,124                     | 0.0063                   |
| Sentinel Lighting Service Classification               | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 1.8847                  | 0                        | 742       | 1,399         | 0.0%            | 1,434                     | 1.9326                   |
| Street Lighting Service Classification                 | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 1.8726                  | 0                        | 7,286     | 13,845        | 0.4%            | 13,991                    | 1.9202                   |

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

| Rate Class   | Rate Description   | Unit   | Adjusted RTSR-Network | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR-Network |
|--|--|--------|-----------------------|--------------------------|-----------|---------------|-----------------|----------------------------|-----------------------|
| Residential Service Classification                     | Retail Transmission Rate - Network Service Rate                    | \$/kWh | 0.0094                | 282,356,254              | 0         | 2,652,768     | 49.9%           | 2,652,768                  | 0.0094                |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Network Service Rate                    | \$/kWh | 0.0080                | 70,093,350               | 41,408    | 559,400       | 10.5%           | 559,400                    | 0.0080                |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Network Service Rate                    | \$/kW  | 0.0000                | 0                        | 0         | 0             | 0.0%            | 0                          | 0.0000                |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Network Service Rate - Interval Metered | \$/kW  | 4.0994                | 0                        | 504,916   | 2,069,852     | 39.0%           | 2,069,852                  | 4.0994                |
| Unmetered Scattered Load Service Classification        | Retail Transmission Rate - Network Service Rate                    | \$/kWh | 0.0080                | 1,458,714                | 0         | 11,542        | 0.2%            | 11,542                     | 0.0080                |
| Sentinel Lighting Service Classification               | Retail Transmission Rate - Network Service Rate                    | \$/kW  | 2.5621                | 0                        | 742       | 1,901         | 0.0%            | 1,901                      | 2.5621                |
| Street Lighting Service Classification                 | Retail Transmission Rate - Network Service Rate                    | \$/kW  | 2.5262                | 0                        | 7,286     | 18,407        | 0.3%            | 18,407                     | 2.5262                |

Confirm that the correct value is shown in the highlighted cell

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

| Rate Class   | Rate Description  | Unit   | Adjusted RTSR-Connection | Loss Adjusted Billed kWh | Billed kW | Billed Amount | Billed Amount % | Forecast Wholesale Billing | Proposed RTSR-Connection |
|--|---|--------|--------------------------|--------------------------|-----------|---------------|-----------------|----------------------------|--------------------------|
| Residential Service Classification                     | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0066                   | 282,356,254              | 0         | 1,852,998     | 49.6%           | 1,852,998                  | 0.0066                   |
| General Service Less Than 50 kW Service Classification | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0063                   | 70,093,350               | 41,408    | 438,434       | 11.7%           | 438,434                    | 0.0063                   |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 0.0000                   | 0                        | 0         | 0             | 0.0%            | 0                          | 0.0000                   |
| General Service 50 To 4,999 kW Service Classification  | Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered | \$/kW  | 2.8116                   | 0                        | 504,916   | 1,419,607     | 38.0%           | 1,419,607                  | 2.8116                   |
| Unmetered Scattered Load Service Classification        | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kWh | 0.0063                   | 1,458,714                | 0         | 9,124         | 0.2%            | 9,124                      | 0.0063                   |
| Sentinel Lighting Service Classification               | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 1.9326                   | 0                        | 742       | 1,434         | 0.0%            | 1,434                      | 1.9326                   |
| Street Lighting Service Classification                 | Retail Transmission Rate - Line and Transformation Connection Service Rate                    | \$/kW  | 1.9202                   | 0                        | 7,286     | 13,991        | 0.4%            | 13,991                     | 1.9202                   |

Confirm that the correct value is shown in the highlighted cell

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

|                                 |       |                     |       |
|---------------------------------|-------|---------------------|-------|
| Price Escalator                 | 4.80% | Productivity Factor | 0.00% |
| Choose Stretch Factor Group     | I     | Price Cap Index     | 4.80% |
| Associated Stretch Factor Value | 0.00% |                     |       |

| Rate Class   | Current MFC | MFC Adjustment from R/C Model | Current Volumetric Charge | DVR Adjustment from R/C Model | Price Cap Index to be Applied to MFC and DVR | Proposed MFC | Proposed Volumetric Charge |
|--|-------------|-------------------------------|---------------------------|-------------------------------|--|--------------|----------------------------|
| RESIDENTIAL SERVICE CLASSIFICATION                     | 29.68       |                               |                           |                               | 4.80%  | 31.10        | 0.0000                     |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | 39.99       |                               | 0.0137                    |                               | 4.80%  | 41.91        | 0.0144                     |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION  | 261.81      |                               | 2.5318                    |                               | 4.80%  | 274.38       | 2.6533                     |
| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION            | 618.85      |                               | 1.37                      |                               | 4.80%  | 648.55       | 1.4358                     |
| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION        | 9.92        |                               | 0.0309                    |                               | 4.80%  | 10.40        | 0.0324                     |
| SENTINEL LIGHTING SERVICE CLASSIFICATION               | 3.52        |                               | 10.101                    |                               | 4.80%  | 3.69         | 10.5858                    |
| STREET LIGHTING SERVICE CLASSIFICATION                 | 3.68        |                               | 9.9758                    |                               | 4.80%  | 3.86         | 10.4546                    |
| microFIT SERVICE CLASSIFICATION                        | 4.55        |                               |                           |                               |  | 4.55         |                            |

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

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

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

### Regulatory Charges

| Effective Date of Regulatory Charges                             |        | January 1, 2023 | January 1, 2024 |
|--|--------|-----------------|-----------------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041          | 0.0041          |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004          | 0.0004          |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007          | 0.0007          |
| Standard Supply Service - Administrative Charge (if applicable)  | \$/kWh | 0.25            | 0.25            |

### Time-of-Use RPP Prices and Percentages

| As of    |        | November 1, 2022 |     |
|----------|--------|------------------|-----|
| Off-Peak | \$/kWh | 0.0740           | 63% |
| Mid-Peak | \$/kWh | 0.1020           | 18% |
| On-Peak  | \$/kWh | 0.1510           | 19% |

### Smart Meter Entity Charge (SME)

|                                 |    |      |
|---------------------------------|----|------|
| Smart Meter Entity Charge (SME) | \$ | 0.42 |
|---------------------------------|----|------|

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

|  |    |       |
|--|----|-------|
|  | \$ | 39.49 |
|--|----|-------|

### 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 | \$   | 36.05          | 4.80%              | 37.78                    |

| 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  | \$       | 111.66         | 4.80%             | 117.02              |
| Monthly fixed charge, per retailer  | \$       | 44.67          | 4.80%             | 46.81               |
| Monthly variable charge, per customer, per retailer   | \$/cust. | 1.11           | 4.80%             | 1.16                |
| Distributor-consolidated billing monthly charge, per customer, per retailer   | \$/cust. | 0.66           | 4.80%             | 0.69                |
| Retailer-consolidated billing monthly credit, per customer, per retailer  | \$/cust. | (0.66)         | 4.80%             | (0.69)              |
| Service Transaction Requests (STR)  |          |                | 4.80%             | -                   |
| Request fee, per request, applied to the requesting party   | \$       | 0.56           | 4.80%             | 0.59                |
| Processing fee, per request, applied to the requesting party  | \$       | 1.11           | 4.80%             | 1.16                |
| 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)   | \$       | 4.47           | 4.80%             | 4.68                |
| 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) | \$       | 2.23           | 4.80%             | 2.34                |

\* OEB approved inflation rate effective in 2024

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2024 Filers

In the Green Cells below, enter all proposed rate riders/rates.  
 In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".  
 In column B, choose the associated unit from the drop-down menu.  
 In column C, enter the rate. All rate riders with a "S" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.  
 In column E, enter the expiry date (e.g. April 30, 2025) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).  
 In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg. LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

| RESIDENTIAL SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|------------------------------------|------|------|-------------------|----------------------------|-----------|
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |
|                                    |      |      | - effective until |                            |           |

| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|--|------|------|-------------------|----------------------------|-----------|
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |

| GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|---|------|------|-------------------|----------------------------|-----------|
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |

| EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|---|------|------|-------------------|----------------------------|-----------|
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |

| UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|---|------|------|-------------------|----------------------------|-----------|
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |
|   |      |      | - effective until |                            |           |

| SENTINEL LIGHTING SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|--|------|------|-------------------|----------------------------|-----------|
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |

| STREET LIGHTING SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|--|------|------|-------------------|----------------------------|-----------|
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |
|  |      |      | - effective until |                            |           |

| microFIT SERVICE CLASSIFICATION | UNIT | RATE |                   | DATE (e.g. April 30, 2024) | SUB-TOTAL |
|---------------------------------|------|------|-------------------|----------------------------|-----------|
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |
|                                 |      |      | - effective until |                            |           |



**Essex Powerlines Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0020

## 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   | \$     | 31.10    |
| Smart Metering Entity Charge - effective until December 31, 2027   | \$     | 0.42     |
| Low Voltage Service Rate   | \$/kWh | 0.0035   |
| Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 30, 2024<br>Applicable only for Non-RPP Customers    | \$/kWh | 0.0080   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024  | \$/kWh | 0.0092   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025<br>Applicable only for Class B Customers | \$/kWh | (0.0001) |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0094   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh | 0.0066   |

## MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |

**Essex Powerlines Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0020

**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   | \$     | 41.91    |
| Smart Metering Entity Charge - effective until December 31, 2027   | \$     | 0.42     |
| Distribution Volumetric Rate   | \$/kWh | 0.0144   |
| Low Voltage Service Rate   | \$/kWh | 0.0034   |
| Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 30, 2024<br>Applicable only for Non-RPP Customers    | \$/kWh | 0.0080   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 30, 2024           | \$/kWh | 0.0017   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024  | \$/kWh | 0.0096   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025<br>Applicable only for Class B Customers | \$/kWh | (0.0001) |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0080   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh | 0.0063   |

**MONTHLY RATES AND CHARGES - Regulatory Component**

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |

**Essex Powerlines Corporation**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date May 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB-2023-0020

**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.

**MONTHLY RATES AND CHARGES - Delivery Component**

|                              |       |        |
|------------------------------|-------|--------|
| Service Charge               | \$    | 274.38 |
| Distribution Volumetric Rate | \$/kW | 2.6533 |
| Low Voltage Service Rate     | \$/kW | 1.4462 |

**Essex Powerlines Corporation**  
**TARIFF OF RATES AND CHARGES**  
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**EB-2023-0020**

|  |        |          |
|--|--------|----------|
| Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 30, 2024<br>Applicable only for Non-RPP Customers                  | \$/kWh | 0.0080   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) -<br>effective until December 30, 2024                      | \$/kW  | 0.0535   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024<br>Applicable only for Non-Wholesale Market Participants | \$/kW  | 2.9415   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024  | \$/kW  | 0.5551   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025<br>Applicable only for Class B Customers               | \$/kW  | (0.0375) |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 0.0000   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 0.0000   |
| Retail Transmission Rate - Network Service Rate - Interval Metered   | \$/kW  | 4.0994   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered  | \$/kW  | 2.8116   |

**MONTHLY RATES AND CHARGES - Regulatory Component**

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |

**Essex Powerlines Corporation**  
**TARIFF OF RATES AND CHARGES**  
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EB-2023-0020

**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.

**MONTHLY RATES AND CHARGES - Delivery Component**

|  |        |          |
|--|--------|----------|
| Service Charge   | \$     | 648.55   |
| Distribution Volumetric Rate   | \$/kW  | 1.4358   |
| Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 30, 2024<br>Applicable only for Non-RPP Customers    | \$/kWh | 0.0080   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024  | \$/kW  | 3.2422   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025<br>Applicable only for Class B Customers | \$/kW  | (0.0360) |

**MONTHLY RATES AND CHARGES - Regulatory Component**

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |

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## 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

|  |        |          |
|--|--------|----------|
| Service Charge (per connection)  | \$     | 10.40    |
| Distribution Volumetric Rate   | \$/kWh | 0.0324   |
| Low Voltage Service Rate   | \$/kWh | 0.0034   |
| Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 30, 2024<br>Applicable only for Non-RPP Customers    | \$/kWh | 0.0080   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024  | \$/kWh | 0.0097   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025<br>Applicable only for Class B Customers | \$/kWh | (0.0001) |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0080   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kWh | 0.0063   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |

**Essex Powerlines Corporation**  
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## 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.

### MONTHLY RATES AND CHARGES - Delivery Component

|  |        |          |
|--|--------|----------|
| Service Charge (per connection)  | \$     | 3.69     |
| Distribution Volumetric Rate   | \$/kW  | 10.5858  |
| Low Voltage Service Rate   | \$/kW  | 0.9942   |
| Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 30, 2024<br>Applicable only for Non-RPP Customers    | \$/kWh | 0.0080   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024  | \$/kW  | 3.5653   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025<br>Applicable only for Class B Customers | \$/kW  | (0.0391) |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.5621   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 1.9326   |

### MONTHLY RATES AND CHARGES - Regulatory Component

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |

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**STREET LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

|  |        |          |
|--|--------|----------|
| Service Charge (per connection)  | \$     | 3.86     |
| Distribution Volumetric Rate   | \$/kW  | 10.4546  |
| Low Voltage Service Rate   | \$/kW  | 0.9877   |
| Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 30, 2024<br>Applicable only for Non-RPP Customers    | \$/kWh | 0.0080   |
| Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 30, 2024           | \$/kW  | 2.2532   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 30, 2024  | \$/kW  | 3.2159   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025<br>Applicable only for Class B Customers | \$/kW  | (0.0357) |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 2.5262   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 1.9202   |

**MONTHLY RATES AND CHARGES - Regulatory Component**

|  |        |        |
|--|--------|--------|
| Wholesale Market Service Rate (WMS) - not including CBR          | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP)        | \$/kWh | 0.0007 |
| Standard Supply Service - Administrative Charge (if applicable)  | \$     | 0.25   |



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**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 |
|----------------|----|------|

**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 |

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|   |    |       |
|---|----|-------|
| 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**

|  |    |        |
|--|----|--------|
| 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      |    | 37.78    |
| (with the exception of wireless attachments)                      | \$ | 37.78    |

**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 | \$ | 117.02 |
| Monthly fixed charge, per retailer   | \$ | 46.81  |

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|  |    |           |
|--|----|-----------|
| Monthly variable charge, per customer, per retailer  | \$ | 1.16      |
| Distributor-consolidated billing monthly charge, per customer, per retailer  | \$ | 0.69      |
| Retailer-consolidated billing monthly credit, per customer, per retailer   | \$ | (0.69)    |
| Service Transaction Requests (STR)   |    |           |
| Request fee, per request, applied to the requesting party  | \$ | 0.59      |
| Processing fee, per request, applied to the requesting party   | \$ | 1.16      |
| 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)  | \$ | 4.68      |
| 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)  | \$ | 2.34      |

**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 |





|                               |                                    |     |
|-------------------------------|------------------------------------|-----|
| Customer Class:               | RESIDENTIAL SERVICE CLASSIFICATION |     |
| RPP / Non-RPP:                | RPP                                |     |
| Consumption                   | 750                                | kWh |
| Demand                        | -                                  | kW  |
| Current Loss Factor           | 1.0355                             |     |
| Proposed/Approved Loss Factor | 1.0355                             |     |

|   | Current OEB-Approved |        |                  | Proposed   |        |                  | Impact         |               |
|---|----------------------|--------|------------------|------------|--------|------------------|----------------|---------------|
|   | Rate (\$)            | Volume | Charge (\$)      | Rate (\$)  | Volume | Charge (\$)      | \$ Change      | % Change      |
| Monthly Service Charge                                      | \$ 29.68             | 1      | \$ 29.68         | \$ 31.10   | 1      | \$ 31.10         | \$ 1.42        | 4.78%         |
| Distribution Volumetric Rate                                | \$ -                 | 750    | \$ -             | \$ -       | 750    | \$ -             | \$ -           |               |
| Fixed Rate Riders   | \$ -                 | 1      | \$ -             | \$ -       | 1      | \$ -             | \$ -           |               |
| Volumetric Rate Riders                                      | \$ -                 | 750    | \$ -             | \$ -       | 750    | \$ -             | \$ -           |               |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | <b>\$ 29.68</b>  |            |        | <b>\$ 31.10</b>  | <b>\$ 1.42</b> | <b>4.78%</b>  |
| Line Losses on Cost of Power                                | \$ 0.0937            | 27     | \$ 2.49          | \$ 0.0937  | 27     | \$ 2.49          | \$ -           | 0.00%         |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0020            | 750    | \$ 1.50          | \$ 0.0092  | 750    | \$ 6.90          | \$ 5.40        | 360.00%       |
| CBR Class B Rate Riders                                     | -\$ 0.0002           | 750    | \$ (0.15)        | -\$ 0.0001 | 750    | \$ (0.08)        | \$ 0.08        | -50.00%       |
| 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)                   | \$ 0.42              | 1      | \$ 0.42          | \$ 0.42    | 1      | \$ 0.42          | \$ -           | 0.00%         |
| Additional Fixed Rate Riders                                | \$ -                 | 1      | \$ -             | \$ -       | 1      | \$ -             | \$ -           |               |
| Additional Volumetric Rate Riders                           | \$ -                 | 750    | \$ -             | \$ -       | 750    | \$ -             | \$ -           |               |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | <b>\$ 36.57</b>  |            |        | <b>\$ 43.46</b>  | <b>\$ 6.90</b> | <b>18.85%</b> |
| RTSR - Network  | \$ 0.0093            | 777    | \$ 7.22          | \$ 0.0094  | 777    | \$ 7.30          | \$ 0.08        | 1.08%         |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0064            | 777    | \$ 4.97          | \$ 0.0066  | 777    | \$ 5.13          | \$ 0.16        | 3.13%         |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | <b>\$ 48.76</b>  |            |        | <b>\$ 55.89</b>  | <b>\$ 7.13</b> | <b>14.62%</b> |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 777    | \$ 3.49          | \$ 0.0045  | 777    | \$ 3.49          | \$ -           | 0.00%         |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 777    | \$ 0.54          | \$ 0.0007  | 777    | \$ 0.54          | \$ -           | 0.00%         |
| Standard Supply Service Charge                              | \$ 0.25              | 1      | \$ 0.25          | \$ 0.25    | 1      | \$ 0.25          | \$ -           | 0.00%         |
| TOU - Off Peak  | \$ 0.0740            | 473    | \$ 34.97         | \$ 0.0740  | 473    | \$ 34.97         | \$ -           | 0.00%         |
| TOU - Mid Peak  | \$ 0.1020            | 135    | \$ 13.77         | \$ 0.1020  | 135    | \$ 13.77         | \$ -           | 0.00%         |
| TOU - On Peak   | \$ 0.1510            | 143    | \$ 21.52         | \$ 0.1510  | 143    | \$ 21.52         | \$ -           | 0.00%         |
| <b>Total Bill on TOU (before Taxes)</b>                     |                      |        | <b>\$ 123.30</b> |            |        | <b>\$ 130.43</b> | <b>\$ 7.13</b> | <b>5.78%</b>  |
| HST   | 13%                  |        | \$ 16.03         | 13%        |        | \$ 16.96         | \$ 0.93        | 5.78%         |
| Ontario Electricity Rebate                                  | 11.7%                |        | \$ (14.43)       | 11.7%      |        | \$ (15.26)       | \$ (0.83)      |               |
| <b>Total Bill on TOU</b>                                    |                      |        | <b>\$ 124.91</b> |            |        | <b>\$ 132.13</b> | <b>\$ 7.22</b> | <b>5.78%</b>  |

|                               |  |     |
|-------------------------------|--|-----|
| Customer Class:               | GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION |     |
| RPP / Non-RPP:                | RPP  |     |
| Consumption                   | 2,000  | kWh |
| Demand                        | -  | kW  |
| Current Loss Factor           | 1.0355   |     |
| Proposed/Approved Loss Factor | 1.0355   |     |

|   | Current OEB-Approved |        |             | Proposed   |        |             | Impact    |          |
|---|----------------------|--------|-------------|------------|--------|-------------|-----------|----------|
|   | Rate (\$)            | Volume | Charge (\$) | Rate (\$)  | Volume | Charge (\$) | \$ Change | % Change |
| Monthly Service Charge                                      | \$ 39.99             | 1      | \$ 39.99    | \$ 41.91   | 1      | \$ 41.91    | \$ 1.92   | 4.80%    |
| Distribution Volumetric Rate                                | \$ 0.0137            | 2000   | \$ 27.40    | \$ 0.0144  | 2000   | \$ 28.80    | \$ 1.40   | 5.11%    |
| Fixed Rate Riders   | \$ -                 | 1      | \$ -        | \$ -       | 1      | \$ -        | \$ -      |          |
| Volumetric Rate Riders                                      | \$ -                 | 2000   | \$ -        | \$ 0.0017  | 2000   | \$ 3.40     | \$ 3.40   |          |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | \$ 67.39    |            |        | \$ 74.11    | \$ 6.72   | 9.97%    |
| Line Losses on Cost of Power                                | \$ 0.0937            | 71     | \$ 6.65     | \$ 0.0937  | 71     | \$ 6.65     | \$ -      | 0.00%    |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0021            | 2,000  | \$ 4.20     | \$ 0.0096  | 2,000  | \$ 19.20    | \$ 15.00  | 357.14%  |
| CBR Class B Rate Riders                                     | -\$ 0.0002           | 2,000  | \$ (0.40)   | -\$ 0.0001 | 2,000  | \$ (0.20)   | \$ 0.20   | -50.00%  |
| GA Rate Riders  | \$ -                 | 2,000  | \$ -        | \$ -       | 2,000  | \$ -        | \$ -      |          |
| Low Voltage Service Charge                                  | \$ 0.0034            | 2,000  | \$ 6.80     | \$ 0.0034  | 2,000  | \$ 6.80     | \$ -      | 0.00%    |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.42              | 1      | \$ 0.42     | \$ 0.42    | 1      | \$ 0.42     | \$ -      | 0.00%    |
| Additional Fixed Rate Riders                                | \$ -                 | 1      | \$ -        | \$ -       | 1      | \$ -        | \$ -      |          |
| Additional Volumetric Rate Riders                           | \$ -                 | 2,000  | \$ -        | \$ -       | 2,000  | \$ -        | \$ -      |          |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | \$ 85.06    |            |        | \$ 106.98   | \$ 21.92  | 25.77%   |
| RTSR - Network  | \$ 0.0079            | 2,071  | \$ 16.36    | \$ 0.0080  | 2,071  | \$ 16.57    | \$ 0.21   | 1.27%    |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0061            | 2,071  | \$ 12.63    | \$ 0.0063  | 2,071  | \$ 13.05    | \$ 0.41   | 3.28%    |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | \$ 114.05   |            |        | \$ 136.60   | \$ 22.54  | 19.76%   |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 2,071  | \$ 9.32     | \$ 0.0045  | 2,071  | \$ 9.32     | \$ -      | 0.00%    |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 2,071  | \$ 1.45     | \$ 0.0007  | 2,071  | \$ 1.45     | \$ -      | 0.00%    |
| Standard Supply Service Charge                              | \$ 0.25              | 1      | \$ 0.25     | \$ 0.25    | 1      | \$ 0.25     | \$ -      | 0.00%    |
| TOU - Off Peak  | \$ 0.0740            | 1,260  | \$ 93.24    | \$ 0.0740  | 1,260  | \$ 93.24    | \$ -      | 0.00%    |
| TOU - Mid Peak  | \$ 0.1020            | 360    | \$ 36.72    | \$ 0.1020  | 360    | \$ 36.72    | \$ -      | 0.00%    |
| TOU - On Peak   | \$ 0.1510            | 380    | \$ 57.38    | \$ 0.1510  | 380    | \$ 57.38    | \$ -      | 0.00%    |
| <b>Total Bill on TOU (before Taxes)</b>                     |                      |        | \$ 312.41   |            |        | \$ 334.96   | \$ 22.54  | 7.22%    |
| HST   | 13%                  |        | \$ 40.61    | 13%        |        | \$ 43.54    | \$ 2.93   | 7.22%    |
| Ontario Electricity Rebate                                  | 11.7%                |        | \$ (36.55)  | 11.7%      |        | \$ (39.19)  | \$ (2.64) |          |
| <b>Total Bill on TOU</b>                                    |                      |        | \$ 316.48   |            |        | \$ 339.31   | \$ 22.83  | 7.22%    |

|                               |   |     |
|-------------------------------|---|-----|
| 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           | 1.0355  |     |
| Proposed/Approved Loss Factor | 1.0355  |     |

|   | Current OEB-Approved |        |                    | Proposed  |        |                    | Impact           |               |
|---|----------------------|--------|--------------------|-----------|--------|--------------------|------------------|---------------|
|   | Rate (\$)            | Volume | Charge (\$)        | Rate (\$) | Volume | Charge (\$)        | \$ Change        | % Change      |
| Monthly Service Charge                                      | \$ 261.81            | 1      | \$ 261.81          | \$ 274.38 | 1      | \$ 274.38          | \$ 12.57         | 4.80%         |
| Distribution Volumetric Rate                                | \$ 2.5318            | 100    | \$ 253.18          | \$ 2.6533 | 100    | \$ 265.33          | \$ 12.15         | 4.80%         |
| Fixed Rate Riders   | \$ -                 | 1      | \$ -               | \$ -      | 1      | \$ -               | \$ -             |               |
| Volumetric Rate Riders                                      | \$ -                 | 100    | \$ -               | \$ 0.0535 | 100    | \$ 5.35            | \$ 5.35          |               |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | <b>\$ 514.99</b>   |           |        | <b>\$ 545.06</b>   | <b>\$ 30.07</b>  | <b>5.84%</b>  |
| Line Losses on Cost of Power                                | \$ -                 | -      | \$ -               | \$ -      | -      | \$ -               | \$ -             |               |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.7315            | 100    | \$ 73.15           | \$ 3.4966 | 100    | \$ 349.66          | \$ 276.51        | 378.00%       |
| CBR Class B Rate Riders                                     | \$ 0.0647            | 100    | \$ (6.47)          | \$ 0.0375 | 100    | \$ (3.75)          | \$ 2.72          | -42.04%       |
| GA Rate Riders  | \$ -                 | 40,000 | \$ -               | \$ 0.0080 | 40,000 | \$ 320.00          | \$ 320.00        |               |
| Low Voltage Service Charge                                  | \$ 1.4462            | 100    | \$ 144.62          | \$ 1.4462 | 100    | \$ 144.62          | \$ -             | 0.00%         |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 1      | \$ -               | \$ -      | 1      | \$ -               | \$ -             |               |
| Additional Fixed Rate Riders                                | \$ -                 | 1      | \$ -               | \$ -      | 1      | \$ -               | \$ -             |               |
| Additional Volumetric Rate Riders                           | \$ -                 | 100    | \$ -               | \$ -      | 100    | \$ -               | \$ -             |               |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | <b>\$ 726.29</b>   |           |        | <b>\$ 1,355.59</b> | <b>\$ 629.30</b> | <b>86.65%</b> |
| RTSR - Network  | \$ 4.0579            | 100    | \$ 405.79          | \$ 4.0994 | 100    | \$ 409.94          | \$ 4.15          | 1.02%         |
| RTSR - Connection and/or Line and Transformation Connection | \$ 2.7419            | 100    | \$ 274.19          | \$ 2.8116 | 100    | \$ 281.16          | \$ 6.97          | 2.54%         |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | <b>\$ 1,406.27</b> |           |        | <b>\$ 2,046.69</b> | <b>\$ 640.42</b> | <b>45.54%</b> |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 41,420 | \$ 186.39          | \$ 0.0045 | 41,420 | \$ 186.39          | \$ -             | 0.00%         |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 41,420 | \$ 28.99           | \$ 0.0007 | 41,420 | \$ 28.99           | \$ -             | 0.00%         |
| Standard Supply Service Charge                              | \$ 0.25              | 1      | \$ 0.25            | \$ 0.25   | 1      | \$ 0.25            | \$ -             | 0.00%         |
| Average IESO Wholesale Market Price                         | \$ 0.1076            | 41,420 | \$ 4,456.79        | \$ 0.1076 | 41,420 | \$ 4,456.79        | \$ -             | 0.00%         |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | <b>\$ 6,078.70</b> |           |        | <b>\$ 6,719.12</b> | <b>\$ 640.42</b> | <b>10.54%</b> |
| HST   | 13%                  |        | \$ 790.23          | 13%       |        | \$ 873.49          | \$ 83.25         | 10.54%        |
| Ontario Electricity Rebate                                  | 11.7%                |        | \$ -               | 11.7%     |        | \$ -               | \$ -             |               |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | <b>\$ 6,868.93</b> |           |        | <b>\$ 7,592.60</b> | <b>\$ 723.67</b> | <b>10.54%</b> |



|                               |   |     |
|-------------------------------|---|-----|
| Customer Class:               | EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION |     |
| RPP / Non-RPP:                | Non-RPP (Other)                             |     |
| Consumption                   | 200,000                                     | kWh |
| Demand                        | 50  | kW  |
| Current Loss Factor           | 1.0355                                      |     |
| Proposed/Approved Loss Factor | 1.0355                                      |     |

|   | Current OEB-Approved |         |                     | Proposed  |         |                     | Impact             |                |
|---|----------------------|---------|---------------------|-----------|---------|---------------------|--------------------|----------------|
|   | Rate (\$)            | Volume  | Charge (\$)         | Rate (\$) | Volume  | Charge (\$)         | \$ Change          | % Change       |
| Monthly Service Charge                                      | \$ 618.85            | 1       | \$ 618.85           | \$ 648.55 | 1       | \$ 648.55           | \$ 29.70           | 4.80%          |
| Distribution Volumetric Rate                                | \$ 1.3700            | 50      | \$ 68.50            | \$ 1.4358 | 50      | \$ 71.79            | \$ 3.29            | 4.80%          |
| Fixed Rate Riders   | \$ -                 | 1       | \$ -                | \$ -      | 1       | \$ -                | \$ -               |                |
| Volumetric Rate Riders                                      | \$ -                 | 50      | \$ -                | \$ -      | 50      | \$ -                | \$ -               |                |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |         | <b>\$ 687.35</b>    |           |         | <b>\$ 720.34</b>    | <b>\$ 32.99</b>    | <b>4.80%</b>   |
| Line Losses on Cost of Power                                | \$ -                 | -       | \$ -                | \$ -      | -       | \$ -                | \$ -               |                |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.6702            | 50      | \$ 33.51            | \$ 3.2422 | 50      | \$ 162.11           | \$ 128.60          | 383.77%        |
| CBR Class B Rate Riders                                     | \$ 0.0618            | 50      | \$ (3.09)           | \$ 0.0360 | 50      | \$ (1.80)           | \$ 1.29            | -41.75%        |
| GA Rate Riders  | \$ -                 | 200,000 | \$ -                | \$ 0.0080 | 200,000 | \$ 1,600.00         | \$ 1,600.00        |                |
| Low Voltage Service Charge                                  | \$ -                 | 50      | \$ -                | \$ -      | 50      | \$ -                | \$ -               |                |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 1       | \$ -                | \$ -      | 1       | \$ -                | \$ -               |                |
| Additional Fixed Rate Riders                                | \$ -                 | 1       | \$ -                | \$ -      | 1       | \$ -                | \$ -               |                |
| Additional Volumetric Rate Riders                           | \$ -                 | 50      | \$ -                | \$ -      | 50      | \$ -                | \$ -               |                |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |         | <b>\$ 717.77</b>    |           |         | <b>\$ 2,480.65</b>  | <b>\$ 1,762.88</b> | <b>245.61%</b> |
| RTSR - Network  | \$ -                 | 50      | \$ -                | \$ -      | 50      | \$ -                | \$ -               |                |
| RTSR - Connection and/or Line and Transformation Connection | \$ -                 | 50      | \$ -                | \$ -      | 50      | \$ -                | \$ -               |                |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |         | <b>\$ 717.77</b>    |           |         | <b>\$ 2,480.65</b>  | <b>\$ 1,762.88</b> | <b>245.61%</b> |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 207,100 | \$ 931.95           | \$ 0.0045 | 207,100 | \$ 931.95           | \$ -               | 0.00%          |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 207,100 | \$ 144.97           | \$ 0.0007 | 207,100 | \$ 144.97           | \$ -               | 0.00%          |
| Standard Supply Service Charge                              | \$ 0.25              | 1       | \$ 0.25             | \$ 0.25   | 1       | \$ 0.25             | \$ -               | 0.00%          |
| Average IESO Wholesale Market Price                         | \$ 0.1076            | 207,100 | \$ 22,283.96        | \$ 0.1076 | 207,100 | \$ 22,283.96        | \$ -               | 0.00%          |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |         | <b>\$ 24,078.90</b> |           |         | <b>\$ 25,841.78</b> | <b>\$ 1,762.88</b> | <b>7.32%</b>   |
| HST   | 13%                  |         | \$ 3,130.26         | 13%       |         | \$ 3,359.43         | \$ 229.17          | 7.32%          |
| Ontario Electricity Rebate                                  | 11.7%                |         | \$ -                | 11.7%     |         | \$ -                | \$ -               |                |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |         | <b>\$ 27,209.16</b> |           |         | <b>\$ 29,201.21</b> | <b>\$ 1,992.05</b> | <b>7.32%</b>   |

|                               |  |     |
|-------------------------------|--|-----|
| Customer Class:               | <b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b> |     |
| RPP / Non-RPP:                | RPP  |     |
| Consumption                   | 700  | kWh |
| Demand                        | -  | kW  |
| Current Loss Factor           | 1.0355   |     |
| Proposed/Approved Loss Factor | 1.0355   |     |

|   | Current OEB-Approved |        |                    | Proposed   |        |                    | Impact          |              |
|---|----------------------|--------|--------------------|------------|--------|--------------------|-----------------|--------------|
|   | Rate (\$)            | Volume | Charge (\$)        | Rate (\$)  | Volume | Charge (\$)        | \$ Change       | % Change     |
| Monthly Service Charge                                      | \$ 9.92              | 125    | \$ 1,240.00        | \$ 10.40   | 125    | \$ 1,300.00        | \$ 60.00        | 4.84%        |
| Distribution Volumetric Rate                                | \$ 0.0309            | 700    | \$ 21.63           | \$ 0.0324  | 700    | \$ 22.68           | \$ 1.05         | 4.85%        |
| Fixed Rate Riders   | \$ -                 | 125    | \$ -               | \$ -       | 125    | \$ -               | \$ -            |              |
| Volumetric Rate Riders                                      | \$ -                 | 700    | \$ -               | \$ -       | 700    | \$ -               | \$ -            |              |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | <b>\$ 1,261.63</b> |            |        | <b>\$ 1,322.68</b> | <b>\$ 61.05</b> | <b>4.84%</b> |
| Line Losses on Cost of Power                                | \$ 0.0937            | 25     | \$ 2.33            | \$ 0.0937  | 25     | \$ 2.33            | \$ -            | 0.00%        |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0021            | 700    | \$ 1.47            | \$ 0.0097  | 700    | \$ 6.79            | \$ 5.32         | 361.90%      |
| CBR Class B Rate Riders                                     | -\$ 0.0002           | 700    | \$ (0.14)          | -\$ 0.0001 | 700    | \$ (0.07)          | \$ 0.07         | -50.00%      |
| 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    | \$ -               | \$ -       | 125    | \$ -               | \$ -            |              |
| Additional Fixed Rate Riders                                | \$ -                 | 125    | \$ -               | \$ -       | 125    | \$ -               | \$ -            |              |
| Additional Volumetric Rate Riders                           | \$ -                 | 700    | \$ -               | \$ -       | 700    | \$ -               | \$ -            |              |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | <b>\$ 1,267.67</b> |            |        | <b>\$ 1,334.11</b> | <b>\$ 66.44</b> | <b>5.24%</b> |
| RTSR - Network  | \$ 0.0079            | 725    | \$ 5.73            | \$ 0.0080  | 725    | \$ 5.80            | \$ 0.07         | 1.27%        |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0061            | 725    | \$ 4.42            | \$ 0.0063  | 725    | \$ 4.57            | \$ 0.14         | 3.28%        |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | <b>\$ 1,277.82</b> |            |        | <b>\$ 1,344.47</b> | <b>\$ 66.66</b> | <b>5.22%</b> |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 725    | \$ 3.26            | \$ 0.0045  | 725    | \$ 3.26            | \$ -            | 0.00%        |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 725    | \$ 0.51            | \$ 0.0007  | 725    | \$ 0.51            | \$ -            | 0.00%        |
| Standard Supply Service Charge                              | \$ 0.25              | 125    | \$ 31.25           | \$ 0.25    | 125    | \$ 31.25           | \$ -            | 0.00%        |
| TOU - Off Peak  | \$ 0.0740            | 441    | \$ 32.63           | \$ 0.0740  | 441    | \$ 32.63           | \$ -            | 0.00%        |
| TOU - Mid Peak  | \$ 0.1020            | 126    | \$ 12.85           | \$ 0.1020  | 126    | \$ 12.85           | \$ -            | 0.00%        |
| TOU - On Peak   | \$ 0.1510            | 133    | \$ 20.08           | \$ 0.1510  | 133    | \$ 20.08           | \$ -            | 0.00%        |
| <b>Total Bill on TOU (before Taxes)</b>                     |                      |        | <b>\$ 1,378.40</b> |            |        | <b>\$ 1,445.06</b> | <b>\$ 66.66</b> | <b>4.84%</b> |
| HST   | 13%                  |        | \$ 179.19          | 13%        |        | \$ 187.86          | \$ 8.67         | 4.84%        |
| Ontario Electricity Rebate                                  | 11.7%                |        | \$ (161.27)        | 11.7%      |        | \$ (169.07)        | \$ (7.80)       |              |
| <b>Total Bill on TOU</b>                                    |                      |        | <b>\$ 1,396.32</b> |            |        | <b>\$ 1,463.85</b> | <b>\$ 67.52</b> | <b>4.84%</b> |

|                               |  |     |
|-------------------------------|--|-----|
| Customer Class:               | SENTINEL LIGHTING SERVICE CLASSIFICATION |     |
| RPP / Non-RPP:                | Non-RPP (Other)                          |     |
| Consumption                   | 36                                       | kWh |
| Demand                        | -  | kW  |
| Current Loss Factor           | 1.0355                                   |     |
| Proposed/Approved Loss Factor | 1.0355                                   |     |

|   | Current OEB-Approved |        |                    | Proposed   |        |                    | Impact           |               |
|---|----------------------|--------|--------------------|------------|--------|--------------------|------------------|---------------|
|   | Rate (\$)            | Volume | Charge (\$)        | Rate (\$)  | Volume | Charge (\$)        | \$ Change        | % Change      |
| Monthly Service Charge                                      | \$ 3.52              | 223    | \$ 784.96          | \$ 3.69    | 223    | \$ 822.87          | \$ 37.91         | 4.83%         |
| Distribution Volumetric Rate                                | \$ 10.1010           | 36     | \$ 363.64          | \$ 10.5858 | 36     | \$ 381.09          | \$ 17.45         | 4.80%         |
| Fixed Rate Riders   | \$ -                 | 223    | \$ -               | \$ -       | 223    | \$ -               | \$ -             |               |
| Volumetric Rate Riders                                      | \$ -                 | 36     | \$ -               | \$ -       | 36     | \$ -               | \$ -             |               |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | <b>\$ 1,148.60</b> |            |        | <b>\$ 1,203.96</b> | <b>\$ 55.36</b>  | <b>4.82%</b>  |
| Line Losses on Cost of Power                                | \$ 0.1076            | 1      | \$ 0.14            | \$ 0.1076  | 1      | \$ 0.14            | \$ -             | 0.00%         |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.7725            | 36     | \$ 27.81           | \$ 3.5653  | 36     | \$ 128.35          | \$ 100.54        | 361.53%       |
| CBR Class B Rate Riders                                     | \$ 0.0709            | 36     | \$ (2.55)          | \$ 0.0391  | 36     | \$ (1.41)          | \$ 1.14          | -44.85%       |
| GA Rate Riders  | \$ -                 | 36     | \$ -               | \$ 0.0080  | 36     | \$ 0.29            | \$ 0.29          |               |
| Low Voltage Service Charge                                  | \$ 0.9942            | 36     | \$ 35.79           | \$ 0.9942  | 36     | \$ 35.79           | \$ -             | 0.00%         |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 223    | \$ -               | \$ -       | 223    | \$ -               | \$ -             |               |
| Additional Fixed Rate Riders                                | \$ -                 | 223    | \$ -               | \$ -       | 223    | \$ -               | \$ -             |               |
| Additional Volumetric Rate Riders                           | \$ -                 | 36     | \$ -               | \$ -       | 36     | \$ -               | \$ -             |               |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | <b>\$ 1,209.78</b> |            |        | <b>\$ 1,367.12</b> | <b>\$ 157.34</b> | <b>13.01%</b> |
| RTSR - Network  | \$ 2.5362            | 37     | \$ 94.54           | \$ 2.5621  | 37     | \$ 95.51           | \$ 0.97          | 1.02%         |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.8847            | 37     | \$ 70.26           | \$ 1.9326  | 37     | \$ 72.04           | \$ 1.79          | 2.54%         |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | <b>\$ 1,374.58</b> |            |        | <b>\$ 1,534.67</b> | <b>\$ 160.09</b> | <b>11.65%</b> |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 37     | \$ 0.17            | \$ 0.0045  | 37     | \$ 0.17            | \$ -             | 0.00%         |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 37     | \$ 0.03            | \$ 0.0007  | 37     | \$ 0.03            | \$ -             | 0.00%         |
| Standard Supply Service Charge                              | \$ 0.25              | 223    | \$ 55.75           | \$ 0.25    | 223    | \$ 55.75           | \$ -             | 0.00%         |
| Average IESO Wholesale Market Price                         | \$ 0.1076            | 36     | \$ 3.87            | \$ 0.1076  | 36     | \$ 3.87            | \$ -             | 0.00%         |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | <b>\$ 1,434.40</b> |            |        | <b>\$ 1,594.49</b> | <b>\$ 160.09</b> | <b>11.16%</b> |
| HST   | 13%                  |        | \$ 186.47          | 13%        |        | \$ 207.28          | \$ 20.81         | 11.16%        |
| Ontario Electricity Rebate                                  | 11.7%                |        | \$ (167.83)        | 11.7%      |        | \$ (186.56)        | \$ (18.73)       |               |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | <b>\$ 1,620.87</b> |            |        | <b>\$ 1,801.77</b> | <b>\$ 180.90</b> | <b>11.16%</b> |

|                               |  |     |
|-------------------------------|--|-----|
| Customer Class:               | STREET LIGHTING SERVICE CLASSIFICATION |     |
| RPP / Non-RPP:                | Non-RPP (Other)                        |     |
| Consumption                   | 36                                     | kWh |
| Demand                        | -                                      | kW  |
| Current Loss Factor           | 1.0355                                 |     |
| Proposed/Approved Loss Factor | 1.0355                                 |     |

|   | Current OEB-Approved |        |                     | Proposed   |        |                     | Impact           |              |
|---|----------------------|--------|---------------------|------------|--------|---------------------|------------------|--------------|
|   | Rate (\$)            | Volume | Charge (\$)         | Rate (\$)  | Volume | Charge (\$)         | \$ Change        | % Change     |
| Monthly Service Charge                                      | \$ 3.68              | 2799   | \$ 10,300.32        | \$ 3.86    | 2799   | \$ 10,804.14        | \$ 503.82        | 4.89%        |
| Distribution Volumetric Rate                                | \$ 9.9758            | 36     | \$ 359.13           | \$ 10.4546 | 36     | \$ 376.37           | \$ 17.24         | 4.80%        |
| Fixed Rate Riders   | \$ -                 | 2799   | \$ -                | \$ -       | 2799   | \$ -                | \$ -             |              |
| Volumetric Rate Riders                                      | \$ -                 | 36     | \$ -                | \$ 2.2532  | 36     | \$ 81.12            | \$ 81.12         |              |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | <b>\$ 10,659.45</b> |            |        | <b>\$ 11,261.62</b> | <b>\$ 602.17</b> | <b>5.65%</b> |
| Line Losses on Cost of Power                                | \$ 0.1076            | 1      | \$ 0.14             | \$ 0.1076  | 1      | \$ 0.14             | \$ -             | 0.00%        |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.6966            | 36     | \$ 25.08            | \$ 3.2159  | 36     | \$ 115.77           | \$ 90.69         | 361.66%      |
| CBR Class B Rate Riders                                     | \$ 0.0642            | 36     | \$ (2.31)           | \$ 0.0357  | 36     | \$ (1.29)           | \$ 1.03          | -44.39%      |
| GA Rate Riders  | \$ -                 | 36     | \$ -                | \$ 0.0080  | 36     | \$ 0.29             | \$ 0.29          |              |
| Low Voltage Service Charge                                  | \$ 0.9877            | 36     | \$ 35.56            | \$ 0.9877  | 36     | \$ 35.56            | \$ -             | 0.00%        |
| Smart Meter Entity Charge (if applicable)                   | \$ -                 | 2799   | \$ -                | \$ -       | 2799   | \$ -                | \$ -             |              |
| Additional Fixed Rate Riders                                | \$ -                 | 2799   | \$ -                | \$ -       | 2799   | \$ -                | \$ -             |              |
| Additional Volumetric Rate Riders                           | \$ -                 | 36     | \$ -                | \$ -       | 36     | \$ -                | \$ -             |              |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | <b>\$ 10,717.91</b> |            |        | <b>\$ 11,412.09</b> | <b>\$ 694.18</b> | <b>6.48%</b> |
| RTSR - Network  | \$ 2.5006            | 37     | \$ 93.22            | \$ 2.5262  | 37     | \$ 94.17            | \$ 0.95          | 1.02%        |
| RTSR - Connection and/or Line and Transformation Connection | \$ 1.8726            | 37     | \$ 69.81            | \$ 1.9202  | 37     | \$ 71.58            | \$ 1.77          | 2.54%        |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | <b>\$ 10,880.93</b> |            |        | <b>\$ 11,577.84</b> | <b>\$ 696.91</b> | <b>6.40%</b> |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 37     | \$ 0.17             | \$ 0.0045  | 37     | \$ 0.17             | \$ -             | 0.00%        |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 37     | \$ 0.03             | \$ 0.0007  | 37     | \$ 0.03             | \$ -             | 0.00%        |
| Standard Supply Service Charge                              | \$ 0.25              | 2799   | \$ 699.75           | \$ 0.25    | 2799   | \$ 699.75           | \$ -             | 0.00%        |
| Average IESO Wholesale Market Price                         | \$ 0.1076            | 36     | \$ 3.87             | \$ 0.1076  | 36     | \$ 3.87             | \$ -             | 0.00%        |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | <b>\$ 11,584.75</b> |            |        | <b>\$ 12,281.66</b> | <b>\$ 696.91</b> | <b>6.02%</b> |
| HST   | 13%                  |        | \$ 1,506.02         | 13%        |        | \$ 1,596.62         | \$ 90.60         | 6.02%        |
| Ontario Electricity Rebate                                  | 11.7%                |        | \$ -                | 11.7%      |        | \$ -                | \$ -             |              |
| <b>Total Bill on Average IESO Wholesale Market Price</b>    |                      |        | <b>\$ 13,090.77</b> |            |        | <b>\$ 13,878.28</b> | <b>\$ 787.51</b> | <b>6.02%</b> |

|                               |                                    |     |
|-------------------------------|------------------------------------|-----|
| Customer Class:               | RESIDENTIAL SERVICE CLASSIFICATION |     |
| RPP / Non-RPP:                | RPP                                |     |
| Consumption                   | 313                                | kWh |
| Demand                        | -                                  | kW  |
| Current Loss Factor           | 1.0355                             |     |
| Proposed/Approved Loss Factor | 1.0355                             |     |

|   | Current OEB-Approved |        |                 | Proposed   |        |                 | Impact         |               |
|---|----------------------|--------|-----------------|------------|--------|-----------------|----------------|---------------|
|   | Rate (\$)            | Volume | Charge (\$)     | Rate (\$)  | Volume | Charge (\$)     | \$ Change      | % Change      |
| Monthly Service Charge                                      | \$ 29.68             | 1      | \$ 29.68        | \$ 31.10   | 1      | \$ 31.10        | \$ 1.42        | 4.78%         |
| Distribution Volumetric Rate                                | \$ -                 | 312.58 | \$ -            | \$ -       | 312.58 | \$ -            | \$ -           |               |
| Fixed Rate Riders   | \$ -                 | 1      | \$ -            | \$ -       | 1      | \$ -            | \$ -           |               |
| Volumetric Rate Riders                                      | \$ -                 | 312.58 | \$ -            | \$ -       | 312.58 | \$ -            | \$ -           |               |
| <b>Sub-Total A (excluding pass through)</b>                 |                      |        | <b>\$ 29.68</b> |            |        | <b>\$ 31.10</b> | <b>\$ 1.42</b> | <b>4.78%</b>  |
| Line Losses on Cost of Power                                | \$ 0.0937            | 11     | \$ 1.04         | \$ 0.0937  | 11     | \$ 1.04         | \$ -           | 0.00%         |
| Total Deferral/Variance Account Rate Riders                 | \$ 0.0020            | 313    | \$ 0.63         | \$ 0.0092  | 313    | \$ 2.88         | \$ 2.25        | 360.00%       |
| CBR Class B Rate Riders                                     | -\$ 0.0002           | 313    | \$ (0.06)       | -\$ 0.0001 | 313    | \$ (0.03)       | \$ 0.03        | -50.00%       |
| GA Rate Riders  | \$ -                 | 313    | \$ -            | \$ -       | 313    | \$ -            | \$ -           |               |
| Low Voltage Service Charge                                  | \$ 0.0035            | 313    | \$ 1.09         | \$ 0.0035  | 313    | \$ 1.09         | \$ -           | 0.00%         |
| Smart Meter Entity Charge (if applicable)                   | \$ 0.42              | 1      | \$ 0.42         | \$ 0.42    | 1      | \$ 0.42         | \$ -           | 0.00%         |
| Additional Fixed Rate Riders                                | \$ -                 | 1      | \$ -            | \$ -       | 1      | \$ -            | \$ -           |               |
| Additional Volumetric Rate Riders                           | \$ -                 | 313    | \$ -            | \$ -       | 313    | \$ -            | \$ -           |               |
| <b>Sub-Total B - Distribution (includes Sub-Total A)</b>    |                      |        | <b>\$ 32.80</b> |            |        | <b>\$ 36.50</b> | <b>\$ 3.70</b> | <b>11.29%</b> |
| RTSR - Network  | \$ 0.0093            | 324    | \$ 3.01         | \$ 0.0094  | 324    | \$ 3.04         | \$ 0.03        | 1.08%         |
| RTSR - Connection and/or Line and Transformation Connection | \$ 0.0064            | 324    | \$ 2.07         | \$ 0.0066  | 324    | \$ 2.14         | \$ 0.06        | 3.12%         |
| <b>Sub-Total C - Delivery (including Sub-Total B)</b>       |                      |        | <b>\$ 37.88</b> |            |        | <b>\$ 41.68</b> | <b>\$ 3.80</b> | <b>10.03%</b> |
| Wholesale Market Service Charge (WMSC)                      | \$ 0.0045            | 324    | \$ 1.46         | \$ 0.0045  | 324    | \$ 1.46         | \$ -           | 0.00%         |
| Rural and Remote Rate Protection (RRRP)                     | \$ 0.0007            | 324    | \$ 0.23         | \$ 0.0007  | 324    | \$ 0.23         | \$ -           | 0.00%         |
| Standard Supply Service Charge                              | \$ 0.25              | 1      | \$ 0.25         | \$ 0.25    | 1      | \$ 0.25         | \$ -           | 0.00%         |
| TOU - Off Peak  | \$ 0.0740            | 197    | \$ 14.57        | \$ 0.0740  | 197    | \$ 14.57        | \$ -           | 0.00%         |
| TOU - Mid Peak  | \$ 0.1020            | 56     | \$ 5.74         | \$ 0.1020  | 56     | \$ 5.74         | \$ -           | 0.00%         |
| TOU - On Peak   | \$ 0.1510            | 59     | \$ 8.97         | \$ 0.1510  | 59     | \$ 8.97         | \$ -           | 0.00%         |
| <b>Total Bill on TOU (before Taxes)</b>                     |                      |        | <b>\$ 69.09</b> |            |        | <b>\$ 72.89</b> | <b>\$ 3.80</b> | <b>5.50%</b>  |
| HST   | 13%                  |        | \$ 8.98         | 13%        |        | \$ 9.48         | \$ 0.49        | 5.50%         |
| Ontario Electricity Rebate                                  | 11.7%                |        | \$ (8.08)       | 11.7%      |        | \$ (8.53)       | \$ (0.44)      |               |
| <b>Total Bill on TOU</b>                                    |                      |        | <b>\$ 69.99</b> |            |        | <b>\$ 73.84</b> | <b>\$ 3.85</b> | <b>5.50%</b>  |

# **Appendix C**



**Management Action Plan – Updated October 23<sup>rd</sup>, 2023 (updates highlighted)**

| Finding No.  | Finding Description  | Management Action Plan | Immediate and Short Term Items Completed  | Future Action Items  |
|--|--|------------------------|---|--|
| <b>Section 1 – Application of the APH, FAQ’s and Other OEB Regulatory Guidelines</b> |  |                        |   |  |
| 1  | <ul style="list-style-type: none"> <li>Lack of documented management review and/or reconciliation regarding DVA</li> </ul> | 1.1.5                  | <ul style="list-style-type: none"> <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 style="list-style-type: none"> <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  | <ul style="list-style-type: none"> <li>Historical non-compliance with APH</li> </ul>                                       | 1.2.5                  | <ul style="list-style-type: none"> <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>  | <ul style="list-style-type: none"> <li>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</li> </ul>   |
| 3  | <ul style="list-style-type: none"> <li>Late filing of 2 RRR filings</li> </ul>   | 1.3.5                  | <ul style="list-style-type: none"> <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 style="list-style-type: none"> <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 (KMPG SOP review engagement completed with Management responses included)</li> </ul>   |
| <b>Section 2 – Management Oversight and Governance Regarding DVA’s</b>               |  |                        |   |  |



| Finding No. | Finding Description  | Management Action Plan | Immediate and Short Term Items Completed  | Future Action Items   |
|-------------|--|------------------------|---|---|
| 1           | <ul style="list-style-type: none"> <li>Need to strengthen Management oversight and control over regulatory activities for regulatory accounting</li> </ul>   | 2.1.5                  | <ul style="list-style-type: none"> <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 style="list-style-type: none"> <li>Continue work with external 3<sup>rd</sup> parties in order to review key organizational processes and controls when drafted and finalized (KMPG SOP review engagement completed with Management responses included)</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 style="list-style-type: none"> <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 style="list-style-type: none"> <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>  | <ul style="list-style-type: none"> <li>Develop automated RSVA software system that will limit manual data entry, help reduce errors and create efficiencies with respect to RSVA data sources and inputs to RSVA accounts (previously completed)</li> </ul>   |
| 3           | <ul style="list-style-type: none"> <li>Need to improve communication within EPLC regarding regulatory requirements</li> </ul>  | 2.3.5                  | <ul style="list-style-type: none"> <li>Developed draft Communication Plan that details information flow within organization</li> </ul>  | <ul style="list-style-type: none"> <li>Evaluate Communication Plan and improve as necessary</li> </ul>  |
| 4           | <ul style="list-style-type: none"> <li>Formalize management and approval process for regulatory accounting activities and regulatory books of accounts</li> </ul>  | 2.4.5                  | <ul style="list-style-type: none"> <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>   | <ul style="list-style-type: none"> <li>Finalize and implement change management and approval process policies</li> </ul>  |





| Finding No.  | Finding Description   | Management Action Plan | Immediate and Short Term Items Completed   | Future Action Items  |
|--|---|------------------------|--|--|
| 5  | <ul style="list-style-type: none"> <li>Cross training/back up for regulatory accounting activities</li> </ul>   | 2.5.5                  | <ul style="list-style-type: none"> <li>Personnel realignment and reorganization</li> </ul>   | <ul style="list-style-type: none"> <li>Make staff training an integral part of development of internal regulatory expertise – ongoing</li> </ul>   |
| 6  | <ul style="list-style-type: none"> <li>Control access and segregation of duties of various staff relating to regulatory books/general ledger</li> </ul>                                   | 2.6.5                  | <ul style="list-style-type: none"> <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>   | <ul style="list-style-type: none"> <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> |
| 7  | <ul style="list-style-type: none"> <li>Staff risk assessment</li> </ul>   | 2.7.5                  | <ul style="list-style-type: none"> <li>Personnel realignment and reorganization</li> </ul>   | <ul style="list-style-type: none"> <li>N/A</li> </ul>  |
| 8  | <ul style="list-style-type: none"> <li>Appropriateness of spreadsheet checks used to create DVA balances</li> </ul>   | 2.8.5                  | <ul style="list-style-type: none"> <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> | <ul style="list-style-type: none"> <li>Automating the process to reduce potential errors</li> </ul>  |
| 9  | <ul style="list-style-type: none"> <li>Insufficient safeguards or processes in place to prevent unauthorized users to access excel spreadsheets used for regulatory activities</li> </ul> | 2.9.5                  | <ul style="list-style-type: none"> <li>Access limited to RSVA files within the finance drive to only Regulatory personnel</li> </ul>   | <ul style="list-style-type: none"> <li>N/A</li> </ul>  |
| <b>Section 3 – Staff Competencies and Training Regarding Regulatory Accounting</b> |   |                        |  |  |



| Finding No.  | Finding Description   | Management Action Plan                                  | Immediate and Short Term Items Completed  | Future Action Items  |
|--|---|---|---|--|
| 1  | <ul style="list-style-type: none"> <li>Enhancing key regulatory personnel experience and knowledge</li> </ul>   | 3.1.5   | <ul style="list-style-type: none"> <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  | <ul style="list-style-type: none"> <li>Improve regulatory accounting training;</li> </ul>   | 3.2.5   | <ul style="list-style-type: none"> <li>Staff undertook additional training, with a focus on regulatory accounting</li> <li>Staff involved in industry peer groups</li> </ul>  | <ul style="list-style-type: none"> <li>Make staff training an integral part of development of internal regulatory expertise – ongoing</li> </ul>                               |
| 3  | <ul style="list-style-type: none"> <li>Internalize functions/preparation of IESO Form 1598</li> </ul>   | 3.3.5   | <ul style="list-style-type: none"> <li>Drafted detailed IESO 1598 Filing Instructions SOP</li> <li>Internalized IESO settlement responsibilities</li> </ul>   | <ul style="list-style-type: none"> <li>N/A</li> </ul>  |
| 4  | <ul style="list-style-type: none"> <li>Reduce dependency on consultants and third parties to meet regulatory needs</li> </ul>   | 3.4.5   | <ul style="list-style-type: none"> <li>Completed. Internalized regulatory accounting and reporting in-house</li> </ul>  | <ul style="list-style-type: none"> <li>Continue to build internal settlement and regulatory expertise through training and continuous improvement reviews – ongoing</li> </ul> |
| <b>Section 4 - Lack of Documentation for Regulatory Accounting Systems, Process, Procedures, Controls, and Oversight for DVA's</b> |   |   |   |  |
| 1  | <ul style="list-style-type: none"> <li>Lack of Standard Operating Procedures for key regulatory activities</li> </ul>   | <ul style="list-style-type: none"> <li>4.1.5</li> </ul> | <ul style="list-style-type: none"> <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>  | <ul style="list-style-type: none"> <li>Regularly monitor and maintain SOP's for accuracy (ongoing)</li> </ul>  |
| 2  | <ul style="list-style-type: none"> <li>Need to improve documentation that quarterly/annual RRR's to pivot table and general ledger reconciliation had been performed or reviewed</li> </ul> | <ul style="list-style-type: none"> <li>4.2.5</li> </ul> | <ul style="list-style-type: none"> <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>  | <ul style="list-style-type: none"> <li>RRR departmental focus groups establishing SOP's for majority of RRR sections (ongoing)</li> </ul>                                      |

## **Appendix D**

# 2024 IRM Checklist

## Essex Powerlines Corporation

### EB-2023-0020

Date: October 24, 2023

| Filing Requirement Section/Page Reference   | IRM Requirements  | Evidence Reference, Notes                       |
|---|---|---|
| <b>3.1.2 Components of the Application Filing</b>   |   |   |
| 3   | Manager's summary documenting and explaining all rate adjustments requested   | Manager's Summary, page 5                       |
| 3   | Contact info - primary contact may be a person within the distributor's organization other than the primary license contact   | Cover Letter                                    |
| 3   | Completed Rate Generator Model and supplementary work forms in Excel format   | Appendix B                                      |
| 3   | Current tariff sheet, PDF   | Appendix A                                      |
| 3   | Supporting documentation (e.g. relevant past decisions, RRRWF etc.)   | N/A   |
| 3   | Statement as to who will be affected by the application, specific customer groups affected by particular request  | Manager's Summary, page 12                      |
| 3   | Distributor's internet address  | Manager's Summary, page 1                       |
| 3   | Statement confirming accuracy of billing determinants pre-populated in model  | Manager's Summary, page 7                       |
| 3   | Text searchable PDF format for all documents  | Yes   |
| 3   | 2024 IRM Checklist  | Appendix D                                      |
| 4   | 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 information  | Certificate of Evidence                         |
| <b>3.1.3 Applications and Electronic Models</b>   |   |   |
| 4   | 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   | File the GA Analysis Workform.  | Appendix E                                      |
| 5   | A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model.  | N/A   |
| 5   | For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM.   | N/A   |
| 5   | A distributor seeking to dispose of test revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform.  | Appendix F                                      |
| 5   | A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders.   | N/A   |
| 5   | The models and workforms be used by all distributors. If a distributor makes any changes to OEB models or workforms to address its own circumstances, it must disclose and justify such changes in the manager's summary.   | N/A   |
| <b>3.2.2 Revenue to Cost Ratio Adjustments</b>  |   |   |
| 7 - 8   | Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision.  | N/A   |
| <b>3.2.3 Rate Design for Residential Electricity Customers</b>  |   |   |
| <b>Applicable only to distributors that have not completed the residential rate design transition</b>   |   |   |
| 8   | 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 the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile.   | N/A   |
| 8   | Mitigation plan if total bill increases for any customer class exceed 10%.  | N/A   |
| <b>Electricity Distribution Retail Transmission Service Rate: No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB</b> |   |   |
| <b>3.2.5 Low Voltage Service Rates (optional)</b>   |   |   |
| 9   | Provide most recent Low Voltage costs charged by the host distributor to the applicant.   | N/A   |
| 9   | Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time.  | N/A   |
| 9   | Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor.   | N/A   |
| 9   | Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues).   | N/A   |
| 9   | Provide proposed Low Voltage rates by customer class to reflect these costs.  | N/A   |
| <b>3.2.6 Review and Disposition of Group 1 DVA Balances</b>   |   |   |
| 10  | Justification if any account balance in excess of the threshold should not be disposed  | N/A   |
| 10  | Completed Tab 3 - continuity schedule in Rate Generator Model   | Appendix B                                      |
| 10 - 11   | The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 - Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 - Continuity Schedule of the Rate Generator model)  | Appendix B                                      |
| 11  | Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account   | Appendix B                                      |
| 11  | Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"  | Appendix B                                      |
| 12  | 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's Summary, page 8                       |
| <b>3.2.6.3 Commodity Accounts 1588 and 1589</b>   |   |   |
| 12  | Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis.  | 2016 - final basis<br>2017/2018 - interim basis |
| 12  | A distributor that is requesting final disposition of balances for the first time, following implementation of the Accounting Guidance, must confirm that it has fully implemented the Accounting Guidance effective from January 1, 2019.  | Manager's Summary, page 5                       |
| 12  | Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the 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   | Manager's Summary, page 5                       |
| 13 & 4  | Populated GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of 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                                      |
| <b>3.2.6.4 Capacity Based Recovery (CBR)</b>  |   |   |
| 13  | Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance.<br>- The balance in sub-account CBR Class B must be disposed over the default period of one year.<br>- For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding.   | Appendix B                                      |
| <b>3.2.6.5 Disposition of Account 1595</b>  |   |   |
| 14  | Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once.  | N/A   |
| 14  | Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes.   | N/A   |
| <b>3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts</b>  |   |   |
| 16  | 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  | Appendix F                                      |
| <b>For Distributors with a zero balance in the LRAMVA</b>   |   |   |
| 16  | A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for 2024 rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for 2024 (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 - Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation. | N/A   |
| <b>For Distributors with non-zero balance in the LRAMVA</b>   |   |   |
| 17  | Completed latest version of LRAMVA Workform (ideally Version 1.2) in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity   | Appendix F                                      |

## 2024 IRM Checklist

### Essex Powerlines Corporation

#### EB-2023-0020

Date: October 24, 2023

| Filing Requirement Section/Page Reference                    | IRM Requirements  | Evidence Reference, Notes  |
|--|---|----------------------------|
| 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 for the period of January 1, 2018 to April 15, 2019. These reports should be filed in Excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017. To support savings claims for projects completed after April 15, 2019, distributors should provide similar supporting evidence   | N/A                        |
| 17   | File other supporting evidence with an explanation and rationale should be provided to justify the eligibility of any other savings from a program delivered by a distributor through the Local Program Fund that was part of the Interim Framework after April 15, 2019.   | Appendix F                 |
| 17   | Meet the OEB's requirements related to personal information and commercially sensitive information as stated in the Filing Requirements   | Appendix F                 |
| 18   | Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition   | Manager's Summary, page 9  |
| 18   | Statement confirming LRAMVA 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  | Manager's Summary, page 9  |
| 18   | Summary table with principal and carrying charges by rate class and resulting rate riders   | Manager's Summary, page 10 |
| 18   | Statement confirming the period of rate recovery  | Manager's Summary, page 10 |
| 18   | 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   | Manager's Summary, page 10 |
| 18   | File details related to the approved CDM forecast savings from the distributor's last rebasing application  | Manager's Summary, page 9  |
| 18   | Rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form)   | Appendix F                 |
| 18   | Statement confirming whether additional documentation was provided in support of projects that were not included in distributor's final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable)   | Manager's Summary, page 9  |
| 18   | File in support of a previous LRAMVA application, distributors should provide Participation and Cost Reports and detailed project 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  | <p>For a distributor's streetlighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings.</p> <p>For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:</p> <ul style="list-style-type: none"> <li>o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application</li> <li>o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans)</li> <li>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 total)</li> <li>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</li> <li>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)</li> </ul> | N/A                        |
| 19   | <p>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:</p> <ul style="list-style-type: none"> <li>o 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</li> <li>o Rationale for net-to-gross assumptions used</li> <li>o Breakdown of billed demand and detailed level calculations in live excel format</li> </ul>   | N/A                        |
| 19 - 20  | <p>For program savings for projects completed after April 15, 2019, distributors should provide the following:</p> <ul style="list-style-type: none"> <li>o Related to CFF programs: an explanation must be provided as to how savings have been estimated based on the available data (i.e. IESO's Participation and Cost Reports) and/or rationale to justify the eligibility of the program savings.</li> <li>o Related to programs delivered by the distributor through the Local Program Fund under the Interim CDM Framework: an explanation and rationale should be provided to justify the eligibility of the additional program savings.</li> </ul>  | N/A                        |
| <b>2 Continuing Use of the LRAMVA for New CDM Activities</b> |   |                            |
| 21   | 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                        |
| <b>3.2.8 Tax Changes</b>                                     |   |                            |
| 21   | Tabs 8 and 9 of Rate Generator model are completed, if applicable   | N/A                        |
| 21 - 22  | If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is transferred to Account 1595 for disposition at a future date  | N/A                        |
| <b>3.2.9 Z-Factor Claims</b>                                 |   |                            |
| 22   | 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                        |
| 23   | 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                        |
| <b>3.2.9.1 Z-Factor Filing Guidelines</b>                    |   |                            |
| 23   | Evidence that costs incurred meet criteria of causation, materiality and prudence   | N/A                        |
| 23   | <p>In addition, the distributor must:</p> <ul style="list-style-type: none"> <li>- Notify OEB by letter of all Z-Factor events within 6 months of event</li> <li>- Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment</li> <li>- Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental</li> <li>- Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk</li> <li>- Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year</li> </ul>  | N/A                        |
| <b>3.2.9.2 Recovery of Z-Factor Costs</b>                    |   |                            |
| 23   | Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods   | N/A                        |
| 23   | Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal  | N/A                        |
| 23   | Residential rate rider to be proposed on fixed basis  | N/A                        |
| 23   | Detailed calculation of incremental revenue requirement and resulting rate rider(s)   | N/A                        |
| <b>3.2.10 Off-Ramps</b>                                      |   |                            |
| 24   | 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                        |
| 24   | 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                        |
| <b>3.3.1 Advanced Capital Module</b>                         |   |                            |
| 5  | Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)   | N/A                        |
| 25   | Evidence of passing "Means Test"  | N/A                        |
| 25   | 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                        |

## 2024 IRM Checklist

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| Filing Requirement Section/Page Reference | IRM Requirements   | Evidence Reference, Notes |
|---|--|---------------------------|
| 25  | If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required  | N/A                       |
| <b>3.3.2 Incremental Capital Module</b>   |  |                           |
| 26  | 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                       |
| 27  | Evidence of passing "Means Test"   | N/A                       |
| <b>3.3.2.1 ICM Filing Requirements</b>    |  |                           |
|   | The following should be provided when filing for incremental capital:<br>Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)   | N/A                       |
| 5   |  | N/A                       |
| 28  | An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor  | N/A                       |
| 28  | Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers  | N/A                       |
| 28  | Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived   | N/A                       |
| 28  | 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                       |
| 28  | Details by project for the proposed capital spending plan for the expected in-service year   | N/A                       |
| 28  | Description of the proposed capital projects and expected in-service dates   | N/A                       |
| 28  | Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project  | N/A                       |
| 28  | Description of the actions the distributor would take in the event that the OEB does not approve the application   | N/A                       |
| 28  | Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis | N/A                       |
| <b>3.3.2.3 ICM Filing Requirements</b>    |  |                           |
| 29  | Calculate the maximum allowable capital amount.  | N/A                       |

# **Appendix E**

# GA Analysis Workform for 2024 Rate Applications

Version 1.0

Input cells

Drop down cells

Utility Name

**Note 1**

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

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

Year Selected

2017

(e.g. If the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021)

**Instructions:**

- 1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.  
For example:
  - Scenario a - If 2021 balances were last approved on a final basis - Select 2021 and a GA Analysis Workform for 2022 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bi - If 2021 balances were last approved on an interim basis and there are no changes to 2021 balances - Select 2021 and a GA Analysis Workform for 2022 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bii - If 2021 balances were last approved on an interim basis, there are changes to 2021 balances, and 2020 balances were last approved for disposition - Select 2020 and GA Analysis Workforms for 2021 and 2022 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 reconciling items and principal adjustments.

| Year                      | Annual Net Change in Expected GA Balance from GA Analysis | Net Change in Principal Balance in the GL | Reconciling Items | Adjusted Net Change in Principal Balance in the GL | Unresolved Difference | \$ Consumption at Actual Rate Paid | Unresolved Difference as % of Expected GA Payments to IESO |
|---------------------------|---|---|-------------------|--|-----------------------|------------------------------------|--|
| 2018                      | \$ (106,708)  | \$ (1,319,647)                            | \$ 1,345,199      | \$ 25,552  | \$ 132,260            | \$ 17,589,424                      | 0.8%   |
| 2019                      | \$ 798,934  | \$ 897,079                                | \$ (266,850)      | \$ 630,229   | \$ (168,705)          | \$ 21,621,954                      | -0.8%  |
| 2020                      | \$ 178,023  | \$ 891,458                                | \$ (541,570)      | \$ 349,888   | \$ 171,865            | \$ 19,022,944                      | 0.9%   |
| 2021                      | \$ (349,719)  | \$ (396,069)                              | \$ 86,824         | \$ (309,245)                                       | \$ 40,474             | \$ 12,537,755                      | 0.3%   |
| 2022                      | \$ (445,958)  | \$ (420,977)                              | \$ -              | \$ (420,977)                                       | \$ 24,981             | \$ 9,072,672                       | 0.3%   |
| <b>Cumulative Balance</b> | <b>\$ 74,571</b>  | <b>\$ (348,156)</b>                       | <b>\$ 623,603</b> | <b>\$ 275,447</b>                                  | <b>\$ 200,876</b>     | <b>\$ 79,844,748</b>               | <b>N/A</b>   |



**Account 1588 Reconciliation Summary**

| <b>Year</b>               | <b>Account 1588 as a % of Account 4705</b> |
|---------------------------|--|
| 2018                      | 0.5%                                       |
| 2019                      | 1.8%                                       |
| 2020                      | 1.0%                                       |
| 2021                      | 1.4%                                       |
| 2022                      | 0.6%                                       |
| <b>Cumulative Balance</b> | <b>1.0%</b>                                |

# GA Analysis Workform

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

| Year                        |         | 2018        |     |       |
|-----------------------------|---------|-------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 508,755,839 | kWh | 100%  |
| RPP                         | A       | 320,353,669 | kWh | 63.0% |
| Non RPP                     | B = D+E | 188,402,170 | kWh | 37.0% |
| Non-RPP Class A             | D       | 26,951,835  | kWh | 5.3%  |
| Non-RPP Class B*            | E       | 161,450,335 | kWh | 31.7% |

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

**Note 3 GA Billing Rate**

GA is billed on the

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 particular month

**Note 4 Analysis of Expected GA Amount**

| Year   | 2018   |  |  |  |                         |                                  |                              |                                    |                                 |
|--|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------|
| Calendar Month   | Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) | GA Rate Billed (\$/kWh) | \$ Consumption at GA Rate Billed | GA Actual Rate Paid (\$/kWh) | \$ Consumption at Actual Rate Paid | Expected GA Price Variance (\$) |
|  | F  | G  | H  | I = F-G+H  | J                       | K = I*J                          | L                            | M = I*L                            | N=M-K                           |
| January  | 17,162,842   |  |  | 17,162,842   | 0.08777                 | \$ 1,506,383                     | 0.06736                      | \$ 1,156,089                       | \$ (350,294)                    |
| February   | 15,081,150   |  |  | 15,081,150   | 0.07333                 | \$ 1,105,901                     | 0.08167                      | \$ 1,231,678                       | \$ 125,777                      |
| March  | 16,394,418   |  |  | 16,394,418   | 0.07877                 | \$ 1,291,388                     | 0.09481                      | \$ 1,554,355                       | \$ 262,966                      |
| April  | 15,547,145   |  |  | 15,547,145   | 0.09810                 | \$ 1,525,175                     | 0.09959                      | \$ 1,548,340                       | \$ 23,165                       |
| May  | 16,878,024   |  |  | 16,878,024   | 0.09392                 | \$ 1,585,184                     | 0.10793                      | \$ 1,821,645                       | \$ 236,461                      |
| June   | 17,965,283   |  |  | 17,965,283   | 0.13336                 | \$ 2,395,850                     | 0.11896                      | \$ 2,137,150                       | \$ (258,700)                    |
| July   | 17,202,627   |  |  | 17,202,627   | 0.08502                 | \$ 1,462,567                     | 0.07737                      | \$ 1,330,967                       | \$ (131,600)                    |
| August   | 17,683,458   |  |  | 17,683,458   | 0.07790                 | \$ 1,377,541                     | 0.07490                      | \$ 1,324,491                       | \$ (53,050)                     |
| September  | 16,053,389   |  |  | 16,053,389   | 0.08424                 | \$ 1,352,337                     | 0.08584                      | \$ 1,378,023                       | \$ 25,685                       |
| October  | 14,016,055   |  |  | 14,016,055   | 0.08921                 | \$ 1,250,372                     | 0.12059                      | \$ 1,690,196                       | \$ 439,824                      |
| November   | 14,262,982   |  |  | 14,262,982   | 0.12235                 | \$ 1,745,076                     | 0.09855                      | \$ 1,405,617                       | \$ (339,459)                    |
| December   | 13,653,062   |  |  | 13,653,062   | 0.09198                 | \$ 1,255,809                     | 0.07404                      | \$ 1,010,873                       | \$ (244,936)                    |
| <b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b> | <b>191,900,435</b>   | <b>-</b>   | <b>-</b>   | <b>191,900,435</b>   |                         | <b>\$ 17,853,584</b>             |                              | <b>\$ 17,589,424</b>               | <b>\$ (264,160)</b>             |

| Annual Non-RPP Class B Wholesale kWh * | Annual Non-RPP Class B Retail billed kWh | Annual Unaccounted for Energy Loss kWh | Weighted Average GA Actual Rate Paid (\$/kWh)** | Expected GA Volume Variance (\$) |
|--|--|--|---|----------------------------------|
| O                                      | P  | Q=O-P                                  | R   | P= Q*R                           |
| 193,617,842                            | 191,900,435                              | 1,717,407                              | 0.09168   | \$ 157,452                       |

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

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

|                                   |           |                  |
|-----------------------------------|-----------|------------------|
| <b>Total Expected GA Variance</b> | <b>\$</b> | <b>(106,708)</b> |
|-----------------------------------|-----------|------------------|

|   |               |
|---|---------------|
| <b>Calculated Loss Factor</b>   | 1.1886        |
| <b>Most Recent Approved Loss Factor for Secondary Metered Customer &lt; 5,000kW</b> | 1.0355        |
| <b>Difference</b>   | <b>0.1531</b> |

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

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%

With the filing of 2018 Cost of Service, Essex' loss factor changed from 1.0602 to 1.0355. The recalculated loss factor for 2018 is 1.05403. The data in Note 2 above, which is imported from the RRR filing, has been comprehensively reviewed for accuracy purposes. Based on more accurate data, Non-RPP Class B consumption excluding loss factor for 2018 should be 181,525,638 kWh, which translates to a calculated loss factor of 1. (191,900,435/181,525,638 = 1.0572). When compared to the recalculated loss factor for the year of 1.0540, the difference is 0.0032, which falls within the expected 1% threshold.

Note 5 **Reconciling Items**

|    | Item  | Amount         | Explanation  | Principal Adjustments                           |  |
|----|---|----------------|--|---|--|
|    |   |                |  | Principal Adjustment on DVA Continuity Schedule | If "no", please provide an explanation |
|    | <b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>              | \$ (1,319,647) |  |   |  |
| 1a | CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year                     | \$ 477,581     |  | Yes   |  |
| 1b | CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year                   |                |  |   |  |
| 2a | Remove prior year end unbilled to actual revenue differences                                  |                |  |   |  |
| 2b | Add current year end unbilled to actual revenue differences                                   |                |  |   |  |
| 3a | Remove difference between prior year accrual/forecast to actual from long term load transfers |                |  |   |  |
| 3b | Add difference between current year accrual/forecast to actual from long term load transfers  |                |  |   |  |
| 4  | Remove GA balances pertaining to Class A customers  |                |  |   |  |
| 5a | Significant prior period billing adjustments recorded in current year                         |                |  |   |  |
| 5b | Significant current period billing adjustments recorded in other year(s)                      |                |  |   |  |
| 6  | Differences in GA IESO posted rate and rate charged on IESO invoice                           |                |  |   |  |
| 7  | 2018 COS adjustment relating to 2016  | \$ 368,285     |  |   |  |
| 8  | 2013-17 embedded generation adjustment  | \$ 541,134     | Negotiated with and approved by Hydro One/IESO to deal with reverse power flow and IESO portal limitations |   |  |
| 9  | Long-term and short-term load transfers   | \$ (41,801)    |  | Yes   |  |
| 10 |   |                |  |   |  |

|        |   |    |             |
|--------|---|----|-------------|
| Note 6 | <b>Adjusted Net Change in Principal Balance in the GL</b>         | \$ | 25,552      |
|        | <b>Net Change in Expected GA Balance in the Year Per Analysis</b> | \$ | (106,708)   |
|        | <b>Unresolved Difference</b>                                      | \$ | 132,260     |
|        | <b>Unresolved Difference as % of Expected GA Payments to IESO</b> |    | <u>0.8%</u> |

# GA Analysis Workform

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

| Year                        |         | 2019        |     |       |
|-----------------------------|---------|-------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 528,030,387 | 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 expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

**Note 3 GA Billing Rate**

GA is billed on the

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 particular 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  | H  | I = F-G+H  | J                       | K = I*J                          | L                            | M = I*L                            | N=M-K                           |
| January  | 15,571,911   |  |  | 15,571,911   | 0.06741                 | \$ 1,049,703                     | 0.08092                      | \$ 1,260,079                       | \$ 210,377                      |
| February   | 14,280,791   |  |  | 14,280,791   | 0.09657                 | \$ 1,379,096                     | 0.08812                      | \$ 1,258,423                       | \$ (120,673)                    |
| March  | 15,193,559   |  |  | 15,193,559   | 0.08105                 | \$ 1,231,438                     | 0.08041                      | \$ 1,221,714                       | \$ (9,724)                      |
| April  | 14,856,785   |  |  | 14,856,785   | 0.08129                 | \$ 1,207,708                     | 0.12333                      | \$ 1,832,287                       | \$ 624,579                      |
| May  | 14,662,566   |  |  | 14,662,566   | 0.12860                 | \$ 1,885,606                     | 0.12604                      | \$ 1,848,070                       | \$ (37,536)                     |
| June   | 14,471,143   |  |  | 14,471,143   | 0.12444                 | \$ 1,800,789                     | 0.13728                      | \$ 1,986,599                       | \$ 185,809                      |
| July   | 19,859,430   |  |  | 19,859,430   | 0.13527                 | \$ 2,686,385                     | 0.09645                      | \$ 1,915,442                       | \$ (770,943)                    |
| August   | 19,784,127   |  |  | 19,784,127   | 0.07211                 | \$ 1,426,633                     | 0.12607                      | \$ 2,494,185                       | \$ 1,067,551                    |
| September  | 19,360,904   |  |  | 19,360,904   | 0.12934                 | \$ 2,504,139                     | 0.12263                      | \$ 2,374,228                       | \$ (129,912)                    |
| October  | 17,412,493   |  |  | 17,412,493   | 0.17878                 | \$ 3,113,005                     | 0.13680                      | \$ 2,382,029                       | \$ (730,976)                    |
| November   | 16,448,541   |  |  | 16,448,541   | 0.10727                 | \$ 1,764,435                     | 0.09953                      | \$ 1,637,123                       | \$ (127,312)                    |
| December   | 15,146,177   |  |  | 15,146,177   | 0.08569                 | \$ 1,297,876                     | 0.09321                      | \$ 1,411,775                       | \$ 113,899                      |
| <b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b> | <b>197,048,427</b>   | <b>-</b>   | <b>-</b>   | <b>197,048,427</b>   |                         | <b>\$ 21,346,814</b>             |                              | <b>\$ 21,621,954</b>               | <b>\$ 275,140</b>               |

| Annual Non-RPP Class B Wholesale kWh * | Annual Non-RPP Class B Retail billed kWh | Annual Unaccounted for Energy Loss kWh | Weighted Average GA Actual Rate Paid (\$/kWh)** | Expected GA Volume Variance (\$) |
|--|--|--|---|----------------------------------|
| O                                      | P  | Q=O-P                                  | R   | P=Q*R                            |
| 201,816,688                            | 197,048,427                              | 4,768,261                              | 0.10985   | \$ 523,793                       |

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

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

|                                   |                   |
|-----------------------------------|-------------------|
| <b>Total Expected GA Variance</b> | <b>\$ 798,934</b> |
|-----------------------------------|-------------------|

|   |               |
|---|---------------|
| <b>Calculated Loss Factor</b>   | 1.0531        |
| <b>Most Recent Approved Loss Factor for Secondary Metered Customer &lt; 5,000kW</b> | 1.0355        |
| <b>Difference</b>   | <b>0.0176</b> |

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

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%

The data in Note 2 above, which is imported from the RRR filing, has been comprehensively reviewed for accuracy purposes. Based on mo

Note 5 **Reconciling Items**

|    | Item  | Amount       | Explanation | Principal Adjustments                           |  |
|----|---|--------------|-------------|---|--|
|    |   |              |             | Principal Adjustment on DVA Continuity Schedule | If "no", please provide an explanation |
|    | <b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>    | \$ 897,079   |             |   |  |
| 1a | CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year           |              |             |   |  |
| 1b | CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year         |              |             |   |  |
| 2a | Remove prior year end unbilled to actual revenue differences                        |              |             |   |  |
| 2b | Add current year end unbilled to actual revenue differences                         |              |             |   |  |
| 3a | Remove difference between prior year accrual/unbilled to actual from load transfers |              |             |   |  |
| 3b | Add difference between current year accrual/unbilled to actual from load transfers  |              |             |   |  |
| 4a | Significant prior period billing adjustments recorded in current year               |              |             |   |  |
| 4b | Significant current period billing adjustments recorded in other year(s)            |              |             |   |  |
| 5  | CT 2148 for prior period corrections  |              |             |   |  |
| 6  | Long-term and short-term load transfers   | \$ (266,850) |             | Yes   |  |
| 7  |   |              |             |   |  |
| 8  |   |              |             |   |  |
| 9  |   |              |             |   |  |
| 10 |   |              |             |   |  |

|        |   |              |
|--------|---|--------------|
| Note 6 | <b>Adjusted Net Change in Principal Balance in the GL</b>         | \$ 630,229   |
|        | <b>Net Change in Expected GA Balance in the Year Per Analysis</b> | \$ 798,934   |
|        | <b>Unresolved Difference</b>                                      | \$ (168,705) |
|        | <b>Unresolved Difference as % of Expected GA Payments to IESO</b> | <u>-0.8%</u> |

# GA Analysis Workform

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

| Year                        |         | 2020        |     |       |
|-----------------------------|---------|-------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 526,182,424 | kWh | 100%  |
| RPP                         | A       | 336,538,644 | kWh | 64.0% |
| Non RPP                     | B = D+E | 189,643,780 | kWh | 36.0% |
| Non-RPP Class A             | D       | 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 expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the  Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020. For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral.

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 particular month

Note 4 **Analysis of Expected GA Amount**

| Year   | 2020   |  |  |  |                         |                                  |                              |                                    |                                 |
|--|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------|
| Calendar Month   | Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) | GA Rate Billed (\$/kWh) | \$ Consumption at GA Rate Billed | GA Actual Rate Paid (\$/kWh) | \$ Consumption at Actual Rate Paid | Expected GA Price Variance (\$) |
|  | F  | G  | H  | I = F-G+H  | J                       | K = I*J                          | L                            | M = I*L                            | N=M-K                           |
| January  | 15,232,233   |  |  | 15,232,233   | 0.08323                 | \$ 1,267,779                     | 0.10232                      | \$ 1,558,562                       | \$ 290,783                      |
| February   | 14,674,993   |  |  | 14,674,993   | 0.12451                 | \$ 1,827,183                     | 0.11331                      | \$ 1,662,823                       | \$ (164,360)                    |
| March  | 14,019,637   |  |  | 14,019,637   | 0.10432                 | \$ 1,462,529                     | 0.11942                      | \$ 1,674,225                       | \$ 211,697                      |
| April  | 12,411,754   |  |  | 12,411,754   | 0.13707                 | \$ 1,701,279                     | 0.11500                      | \$ 1,427,352                       | \$ (273,927)                    |
| May  | 13,293,735   |  |  | 13,293,735   | 0.09293                 | \$ 1,235,387                     | 0.11500                      | \$ 1,528,780                       | \$ 293,393                      |
| June   | 15,780,391   |  |  | 15,780,391   | 0.11500                 | \$ 1,814,745                     | 0.11500                      | \$ 1,814,745                       | \$ -                            |
| July   | 15,972,106   |  |  | 15,972,106   | 0.10305                 | \$ 1,645,926                     | 0.09902                      | \$ 1,581,558                       | \$ (64,368)                     |
| August   | 15,190,315   |  |  | 15,190,315   | 0.10232                 | \$ 1,554,273                     | 0.10348                      | \$ 1,571,894                       | \$ 17,621                       |
| September  | 14,040,561   |  |  | 14,040,561   | 0.11573                 | \$ 1,624,914                     | 0.12176                      | \$ 1,709,579                       | \$ 84,665                       |
| October  | 12,753,392   |  |  | 12,753,392   | 0.14954                 | \$ 1,907,142                     | 0.12806                      | \$ 1,633,199                       | \$ (273,943)                    |
| November   | 12,806,207   |  |  | 12,806,207   | 0.11670                 | \$ 1,494,484                     | 0.11705                      | \$ 1,498,967                       | \$ 4,482                        |
| December   | 12,893,170   |  |  | 12,893,170   | 0.10704                 | \$ 1,380,085                     | 0.10558                      | \$ 1,361,261                       | \$ (18,824)                     |
| <b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b> | <b>169,068,494</b>   | <b>-</b>   | <b>-</b>   | <b>169,068,494</b>   |                         | <b>\$ 18,915,726</b>             |                              | <b>\$ 19,022,944</b>               | <b>\$ 107,218</b>               |

| Annual Non-RPP Class B Wholesale kWh * | Annual Non-RPP Class B Retail billed kWh** | Annual Unaccounted for Energy Loss kWh | Weighted Average GA Actual Rate Paid (\$/kWh)*** | Expected GA Volume Variance (\$) |
|--|--|--|--|----------------------------------|
| O                                      | P  | Q=O-P                                  | R  | P= Q*R                           |
| 128,213,784                            | 127,582,614                                | 631,170                                | 0.11218  | \$ 70,805                        |

\*Equal to (AQEW - Class A + embedded generation kWh)\*(Non-RPP Class B retail kwh/Total retail Class B kWh). Note that if a reconciling item for #5 Impacts from GA deferral is quantified, then the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item.  
 \*\*Should equal to the total Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for #5 Impacts from GA deferral is quantified. If the reconciling item is quantified, then the data from April to June 2020 should be excluded (i.e. cell F53 minus F44 to F46).  
 \*\*\*Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). Note if a reconciling item for #5 Impacts from GA deferral is quantified, then the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item.

|                            |    |         |
|----------------------------|----|---------|
| Total Expected GA Variance | \$ | 178,023 |
|----------------------------|----|---------|

|   |        |
|---|--------|
| Calculated Loss Factor  | 1.0505 |
| Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW | 1.0355 |
| Difference  | 0.0150 |

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

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%

The data in Note 2 above, which is imported from the RRR filing, has been comprehensively reviewed for accuracy purposes. Based on n

Note 5 Reconciling Items

| Item   | Amount       | Explanation                              | Principal Adjustment on DVA Continuity Schedule | Principal Adjustments<br>If "no", please provide an explanation |
|--|--------------|--|---|---|
| <b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b> | \$ 891,458   |  |   |   |
| 1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year     |              |  |   |   |
| 1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year   |              |  |   |   |
| 2a Remove prior year end unbilled to actual revenue differences                  |              |  |   |   |
| 2b Add current year end unbilled to actual revenue differences                   |              |  |   |   |
| 3a Significant prior period billing adjustments recorded in current year         |              |  |   |   |
| 3b Significant current period billing adjustments recorded in other year(s)      |              |  |   |   |
| 4 CT 2148 for prior period corrections   |              |  |   |   |
| 5 Impacts of GA deferral   | \$ (766,306) |  |   |   |
| 6 Long-term and short-term load transfers  | \$ 308,652   |  | Yes   |   |
| 7 Hydro One GA deferral  | \$ (83,916)  | Non-RPP portion of Hydro One GA deferral | Yes   |   |
| 8  |              |  |   |   |
| 9  |              |  |   |   |
| 10   |              |  |   |   |
| 11   |              |  |   |   |

|        |  |    |             |
|--------|--|----|-------------|
| Note 6 | Adjusted Net Change in Principal Balance in the GL         | \$ | 349,888     |
|        | Net Change in Expected GA Balance in the Year Per Analysis | \$ | 178,023     |
|        | Unresolved Difference                                      | \$ | 171,865     |
|        | Unresolved Difference as % of Expected GA Payments to IESO |    | <u>0.9%</u> |

# GA Analysis Workform

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

| Year                        |         | 2021        |     |       |
|-----------------------------|---------|-------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 539,838,927 | kWh | 100%  |
| RPP                         | A       | 346,317,598 | kWh | 64.2% |
| Non-RPP                     | B = D+E | 193,521,329 | kWh | 35.8% |
| Non-RPP Class A             | D       | 40,032,313  | kWh | 7.4%  |
| Non-RPP Class B*            | E       | 153,489,016 | kWh | 28.4% |

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

**Note 3 GA Billing Rate**

GA is billed on the  Note that this GA rate for 2021 includes the GA recovery rate to recover the 2020 deferred Class B amount for non-RPP market participants and consumers.

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 particular month

**Note 4 Analysis of Expected GA Amount**

| Year   |  | 2021   |  |  |                         |                                  |                              |                                    |                                 |
|--|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------|
| Calendar Month   | Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) | GA Rate Billed (\$/kWh) | \$ Consumption at GA Rate Billed | GA Actual Rate Paid (\$/kWh) | \$ Consumption at Actual Rate Paid | Expected GA Price Variance (\$) |
|  | F  | G  | H  | I = F-G+H  | J                       | K = I*J                          | L                            | M = I*L                            | N=M-K                           |
| January  | 13,187,264   |  |  | 13,187,264   | 0.09092                 | \$ 1,198,986                     | 0.08798                      | \$ 1,160,215                       | \$ (38,771)                     |
| February   | 12,641,617   |  |  | 12,641,617   | 0.10485                 | \$ 1,325,474                     | 0.05751                      | \$ 727,019                         | \$ (598,454)                    |
| March  | 12,575,500   |  |  | 12,575,500   | 0.08420                 | \$ 1,058,857                     | 0.09668                      | \$ 1,215,799                       | \$ 156,942                      |
| April  | 11,343,778   |  |  | 11,343,778   | 0.06969                 | \$ 790,548                       | 0.11589                      | \$ 1,314,630                       | \$ 524,083                      |
| May  | 12,344,005   |  |  | 12,344,005   | 0.10531                 | \$ 1,299,947                     | 0.10675                      | \$ 1,317,723                       | \$ 17,775                       |
| June   | 14,375,772   |  |  | 14,375,772   | 0.11352                 | \$ 1,631,938                     | 0.09216                      | \$ 1,324,871                       | \$ (307,066)                    |
| July   | 14,654,016   |  |  | 14,654,016   | 0.07612                 | \$ 1,115,464                     | 0.07918                      | \$ 1,160,305                       | \$ 44,841                       |
| August   | 15,878,846   |  |  | 15,878,846   | 0.08734                 | \$ 1,386,858                     | 0.05107                      | \$ 810,933                         | \$ (575,926)                    |
| September  | 14,236,660   |  |  | 14,236,660   | 0.05519                 | \$ 785,721                       | 0.08234                      | \$ 1,172,247                       | \$ 386,525                      |
| October  | 12,934,519   |  |  | 12,934,519   | 0.07402                 | \$ 957,413                       | 0.05840                      | \$ 755,376                         | \$ (202,037)                    |
| November   | 12,567,630   |  |  | 12,567,630   | 0.06342                 | \$ 797,039                       | 0.06012                      | \$ 755,566                         | \$ (41,473)                     |
| December   | 12,633,470   |  |  | 12,633,470   | 0.05443                 | \$ 687,640                       | 0.06515                      | \$ 823,071                         | \$ 135,431                      |
| <b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b> | <b>159,373,077</b>   | <b>-</b>   | <b>-</b>   | <b>159,373,077</b>   |                         | <b>\$ 13,035,885</b>             |                              | <b>\$ 12,537,755</b>               | <b>\$ (498,130)</b>             |

| Annual Non-RPP Class B Wholesale kWh * | Annual Non-RPP Class B Retail billed kWh** | Annual Unaccounted for Energy Loss kWh | Weighted Average GA Actual Rate Paid (\$/kWh)*** | Expected GA Volume Variance (\$) |
|--|--|--|--|----------------------------------|
| O                                      | P  | Q=O-P                                  | R  | P=Q*R                            |
| 161,385,976                            | 159,373,079                                | 2,012,897                              | 0.07373  | \$ 148,411                       |

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

\*\*Equal to the total Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.



\*\*Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above). The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless the distributor is proposing an alternative methodology in calculating the Expected GA Volume Variance and proposing to quantify the reconciling item for "Impacts of GA deferral/recovery."

|                                   |                     |
|-----------------------------------|---------------------|
| <b>Total Expected GA Variance</b> | <b>\$ (349,719)</b> |
|-----------------------------------|---------------------|

|   |               |
|---|---------------|
| Calculated Loss Factor  | 1.0383        |
| <b>Most Recent Approved Loss Factor for Secondary Metered Customer &lt; 5,000kW</b> | <b>1.0355</b> |
| Difference  | <b>0.0028</b> |

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

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                           |  |
|--|--------------|---|---|--|
|  |              |   | Principal Adjustment on DVA Continuity Schedule | If "no", please provide an explanation |
| <b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b> | \$ (396,069) |   |   |  |
| 1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year     |              |   |   |  |
| 1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year   |              |   |   |  |
| 2a Remove prior year end unbilled to actual revenue differences                  |              |   |   |  |
| 2b Add current year end unbilled to actual revenue differences                   |              |   |   |  |
| 3a Significant prior period billing adjustments recorded in current year         |              |   |   |  |
| 3b Significant current period billing adjustments recorded in other year(s)      |              |   |   |  |
| 4 CT 2148 for prior period corrections   |              |   |   |  |
| 5 Impacts of GA deferral/recovery  |              |   |   |  |
| 6 Hydro One GA deferral recovery   | \$ 86,824    | Non-RPP portion of Hydro One GA deferral recovery | Yes   |  |
| 7  |              |   |   |  |
| 8  |              |   |   |  |
| 9  |              |   |   |  |
| 10   |              |   |   |  |
| 11   |              |   |   |  |

|        |   |              |
|--------|---|--------------|
| Note 6 | <b>Adjusted Net Change in Principal Balance in the GL</b>         | \$ (309,245) |
|        | <b>Net Change in Expected GA Balance in the Year Per Analysis</b> | \$ (349,719) |
|        | <b>Unresolved Difference</b>                                      | \$ 40,474    |
|        | <b>Unresolved Difference as % of Expected GA Payments to IESO</b> | <u>0.3%</u>  |

# GA Analysis Workform

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

| Year                        |         | 2022        |     |       |
|-----------------------------|---------|-------------|-----|-------|
| Total Metered excluding WMP | C = A+B | 546,409,935 | kWh | 100%  |
| RPP                         | A       | 350,927,799 | kWh | 64.2% |
| Non RPP                     | B = D+E | 195,482,136 | kWh | 35.8% |
| Non-RPP Class A             | D       | 22,077,597  | kWh | 4.0%  |
| Non-RPP Class B*            | E       | 173,404,539 | kWh | 31.7% |

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

**Note 3 GA Billing Rate**

GA is billed on the

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 particular month

**Note 4 Analysis of Expected GA Amount**

| Year   | 2022   |  |  |  |                         |                                  |                              |                                    |                                 |
|--|--|--|--|--|-------------------------|----------------------------------|------------------------------|------------------------------------|---------------------------------|
| Calendar Month   | Non-RPP Class B Including Loss Factor Billed Consumption (kWh) | Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh) | Add Current Month Unbilled Loss Adjusted Consumption (kWh) | Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh) | GA Rate Billed (\$/kWh) | \$ Consumption at GA Rate Billed | GA Actual Rate Paid (\$/kWh) | \$ Consumption at Actual Rate Paid | Expected GA Price Variance (\$) |
|  | F  | G  | H  | I = F-G+H  | J                       | K = I*J                          | L                            | M = I*L                            | N=M-K                           |
| January  | 13,667,561   |  |  | 13,667,561   | 0.04829                 | \$ 660,007                       | 0.04353                      | \$ 594,949                         | \$ (65,058)                     |
| February   | 12,284,003   |  |  | 12,284,003   | 0.05019                 | \$ 616,534                       | 0.05246                      | \$ 644,419                         | \$ 27,885                       |
| March  | 11,645,743   |  |  | 11,645,743   | 0.05500                 | \$ 640,516                       | 0.05941                      | \$ 691,874                         | \$ 51,358                       |
| April  | 12,135,881   |  |  | 12,135,881   | 0.05915                 | \$ 717,837                       | 0.08293                      | \$ 1,006,429                       | \$ 288,591                      |
| May  | 12,796,817   |  |  | 12,796,817   | 0.05968                 | \$ 763,714                       | 0.08475                      | \$ 1,084,530                       | \$ 320,816                      |
| June   | 13,827,891   |  |  | 13,827,891   | 0.08293                 | \$ 1,146,747                     | 0.07868                      | \$ 1,087,978                       | \$ (58,769)                     |
| July   | 18,169,796   |  |  | 18,169,796   | 0.08475                 | \$ 1,539,890                     | 0.04008                      | \$ 728,245                         | \$ (811,645)                    |
| August   | 19,563,758   |  |  | 19,563,758   | 0.04871                 | \$ 952,951                       | 0.00499                      | \$ 97,623                          | \$ (855,327)                    |
| September  | 17,874,015   |  |  | 17,874,015   | 0.04008                 | \$ 716,391                       | 0.03241                      | \$ 579,297                         | \$ (137,094)                    |
| October  | 15,983,908   |  |  | 15,983,908   | 0.00499                 | \$ 79,760                        | 0.05771                      | \$ 922,431                         | \$ 842,672                      |
| November   | 15,751,909   |  |  | 15,751,909   | 0.04739                 | \$ 746,483                       | 0.06989                      | \$ 1,100,901                       | \$ 354,418                      |
| December   | 15,582,008   |  |  | 15,582,008   | 0.05962                 | \$ 928,999                       | 0.03427                      | \$ 533,995                         | \$ (395,004)                    |
| <b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b> | <b>179,283,290</b>   | <b>-</b>   | <b>-</b>   | <b>179,283,290</b>   |                         | <b>\$ 9,509,828</b>              |                              | <b>\$ 9,072,672</b>                | <b>\$ (437,157)</b>             |

| Annual Non-RPP Class B Wholesale kWh * | Annual Non-RPP Class B Retail billed kWh | Annual Unaccounted for Energy Loss kWh | Weighted Average GA Actual Rate Paid (\$/kWh)** | Expected GA Volume Variance (\$) |
|--|--|--|---|----------------------------------|
| O                                      | P  | Q=O-P                                  | R   | P= Q*R                           |
| 179,110,745                            | 179,283,290                              | -                                      | 0.05101   | \$ (8,802)                       |

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

**Total Expected GA Variance** \$ **(445,958)**

**Calculated Loss Factor** 1.0339  
**Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW** 1.0355  
**Difference** -0.0016

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

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                           |  |
|----|--|--------------|-------------|---|--|
|    |  |              |             | Principal Adjustment on DVA Continuity Schedule | If "no", please provide an explanation |
|    | <b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b> | \$ (420,977) |             |   |  |
| 1a | CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year        |              |             |   |  |
| 1b | CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year      |              |             |   |  |
| 2a | Remove prior year end unbilled to actual revenue differences                     |              |             |   |  |
| 2b | Add current year end unbilled to actual revenue differences                      |              |             |   |  |
| 3a | Significant prior period billing adjustments recorded in current year            |              |             |   |  |
| 3b | Significant current period billing adjustments recorded in other year(s)         |              |             |   |  |
| 4a | CT 2148 for prior period corrections   |              |             |   |  |
| 4b |  |              |             |   |  |
| 5  |  |              |             |   |  |
| 6  |  |              |             |   |  |
| 7  |  |              |             |   |  |
| 8  |  |              |             |   |  |
| 9  |  |              |             |   |  |
| 10 |  |              |             |   |  |

|        |   |              |
|--------|---|--------------|
| Note 6 | <b>Adjusted Net Change in Principal Balance in the GL</b>         | \$ (420,977) |
|        | <b>Net Change in Expected GA Balance in the Year Per Analysis</b> | \$ (445,958) |
|        | <b>Unresolved Difference</b>                                      | \$ 24,981    |
|        | <b>Unresolved Difference as % of Expected GA Payments to IESO</b> | <u>0.3%</u>  |

## Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

| Year              | Account 1588 - RSVA Power |                                    |                                 | Account 4705 - Power Purchased | Account 1588 as % of Account 4705 |
|-------------------|---------------------------|------------------------------------|---------------------------------|--------------------------------|-----------------------------------|
|                   | Transactions <sup>1</sup> | Principal Adjustments <sup>1</sup> | Total Activity in Calendar Year |                                |                                   |
| 2018              | 231,557                   | 84,999                             | 146,558                         | 32,410,120                     | 0.5%                              |
| 2019              | 599,086                   | 27,193                             | 571,893                         | 32,238,763                     | 1.8%                              |
| 2020              | 337,296                   | 122,186                            | 459,482                         | 43,869,065                     | 1.0%                              |
| 2021              | 650,557                   | 86,824                             | 563,733                         | 41,670,641                     | 1.4%                              |
| 2022              | 254,645                   | -                                  | 254,645                         | 44,319,844                     | 0.6%                              |
| <b>Cumulative</b> | <b>2,073,141</b>          | <b>76,830</b>                      | <b>1,996,311</b>                | <b>194,508,434</b>             | <b>1.0%</b>                       |

The 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.  
 The 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.  
 The 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.

**Notes**

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

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

**2018**

Due to the comprehensive review of Account 1588 and 1589 balances undertaken, Account 4705 - Power Purchased balances have changed, which in turn affects the calculated percentages above:  
 2018 adjusted Account 4705 - Power Purchased = 33,335,517; recalculated Account 1588 as % of Account 4705 is 146,558/33,335,517 = 0.4%  
 2019 adjusted Account 4705 - Power Purchased = 33,635,800; recalculated Account 1588 as % of Account 4705 is 571,893/33,635,800 = 1.7%  
 2020 adjusted Account 4705 - Power Purchased = 45,015,832; recalculated Account 1588 as % of Account 4705 is 459,482/45,015,832 = 1.0%  
 2021 adjusted Account 4705 - Power Purchased = 42,305,656; recalculated Account 1588 as % of Account 4705 is 563,733/42,305,656 = 1.3%

**2019**

Overall adjusted Account 4705 - Power Purchased = 198,612,648; recalculated Account 1588 as % of Account 4705 is 1,996,311/198,612,648 = 1.0%

**2020**

## 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?<br>Explanation if not to be reversed in current application |
| 1                                     | 2016 true-up (EB-2017-0039)                                   | (368,285) | Yes  |
| 2                                     |   |           |  |
| 3                                     |   |           |  |
| 4                                     |   |           |  |
| 5                                     |   |           |  |
| 6                                     |   |           |  |
| 7                                     |   |           |  |
| 8                                     |   |           |  |
|                                       | Total   | (368,285) |  |
|                                       | Total principal adjustments included in last approved balance |           |  |
|                                       | Difference  | (368,285) |  |

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

**Notes**

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown
- 3) The "Variance RRR vs. 2022 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Acc shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate applicati

| Account 1589 - RSVA Global Adjustment |   |           |                     |
|---------------------------------------|---|-----------|---------------------|
| Year                                  | Adjustment Description  | Amount    | Year Recorded in GL |
| 2017                                  | <i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>                    |           |                     |
|                                       | 1 2016 true-up (EB-2017-0039)   | 368,285   | 2018                |
|                                       | 2   |           |                     |
|                                       | 3   |           |                     |
|                                       | 4   |           |                     |
|                                       | 5   |           |                     |
|                                       | 6   |           |                     |
|                                       | 7   |           |                     |
|                                       | 8   |           |                     |
|                                       | <b>Total Reversal Principal Adjustments</b>   | 368,285   |                     |
| 2017                                  | <i>Current year principal adjustments</i>   |           |                     |
|                                       | 1 CT 148 true-up of GA Charges based on actual Non-RPP volumes  | (477,581) | 2018                |
|                                       | 2 Unbilled to actual revenue differences  | (185,490) | 2018                |
|                                       | 3 Reverse prior year GA Charges based on actual Non-RPP volumes   | 162,188   | 2017                |
|                                       | 4   |           |                     |
|                                       | 5   |           |                     |
|                                       | 6   |           |                     |
|                                       | 7   |           |                     |
|                                       | 8   |           |                     |
|                                       | <b>Total Current Year Principal Adjustments</b>   | (500,883) |                     |
|                                       | <b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b> |           | (132,598)           |

| Account 1589 - RSVA Global Adjustment |   |          |                     |
|---------------------------------------|---|----------|---------------------|
| Year                                  | Adjustment Description  | Amount   | Year Recorded in GL |
| 2018                                  | <i>Reversals of prior year principal adjustments</i>  |          |                     |
|                                       | 1 Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes                         | 477,851  | 2018                |
|                                       | 2 Reversal of Unbilled to actual revenue differences  | 185,490  | 2018                |
|                                       | 3   |          |                     |
|                                       | 4   |          |                     |
|                                       | 5   |          |                     |
|                                       | 6   |          |                     |
|                                       | 7   |          |                     |
|                                       | 8   |          |                     |
|                                       | <b>Total Reversal Principal Adjustments</b>   | 663,341  |                     |
| 2018                                  | <i>Current year principal adjustments</i>   |          |                     |
|                                       | 1 CT 148 true-up of GA Charges based on actual Non-RPP volumes  |          |                     |
|                                       | 2 Unbilled to actual revenue differences  |          |                     |
|                                       | 3 Current year long-term and short-term load transfers  | (41,801) | 2019                |
|                                       | 4   |          |                     |
|                                       | 5   |          |                     |
|                                       | 6   |          |                     |
|                                       | 7   |          |                     |
|                                       | 8   |          |                     |
|                                       | <b>Total Current Year Principal Adjustments</b>   | (41,801) |                     |
|                                       | <b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b> |          | 621,540             |

| Account 1589 - RSVA Global Adjustment |   |           |                     |
|---------------------------------------|---|-----------|---------------------|
| Year                                  | Adjustment Description  | Amount    | Year Recorded in GL |
| 2019                                  | <i>Reversals of prior year principal adjustments</i>  |           |                     |
|                                       | 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   |           |                     |
|                                       | <b>Total Reversal Principal Adjustments</b>   | -         |                     |
| 2019                                  | <i>Current year principal adjustments</i>   |           |                     |
|                                       | 1 CT 148 true-up of GA Charges based on actual Non-RPP volumes  |           |                     |
|                                       | 2 Unbilled to actual revenue differences  |           |                     |
|                                       | 3 Current year and reversal of prior year long-term and short-term load                                       | (266,850) | 2020                |
|                                       | 4   |           |                     |
|                                       | 5   |           |                     |
|                                       | 6   |           |                     |
|                                       | 7   |           |                     |
|                                       | 8   |           |                     |
|                                       | <b>Total Current Year Principal Adjustments</b>   | (266,850) |                     |
|                                       | <b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b> |           | (266,850)           |

| <b>Account 1589 - RSVA Global Adjustment</b> |   |               |                            |
|--|---|---------------|----------------------------|
| <b>Year</b>                                  | <b>Adjustment Description</b>   | <b>Amount</b> | <b>Year Recorded in GL</b> |
| 2020   | <i>Reversals of prior year principal adjustments</i>  |               |                            |
|  | 1 Reversal of prior year CT-148 true-up of GA Charges based on actual   |               |                            |
|  | 2 Reversal of Unbilled to actual revenue differences  |               |                            |
|  | 3 Reversal of prior year long-term and short-term load transfers  | 308,652       | 2020                       |
|  | 4   |               |                            |
|  | 5   |               |                            |
|  | 6   |               |                            |
|  | 7   |               |                            |
|  | 8   |               |                            |
|  | <b>Total Reversal Principal Adjustments</b>   | 308,652       |                            |
| 2020   | <i>Current year principal adjustments</i>   |               |                            |
|  | 1 CT 148 true-up of GA Charges based on actual Non-RPP volumes  |               |                            |
|  | 2 Unbilled to actual revenue differences  |               |                            |
|  | 3 Hydro One GA deferral   | (83,916)      | 2020                       |
|  | 4   |               |                            |
|  | 5   |               |                            |
|  | 6   |               |                            |
|  | 7   |               |                            |
|  | 8   |               |                            |
|  | <b>Total Current Year Principal Adjustments</b>   | (83,916)      |                            |
|  | <b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b> | 224,736       |                            |

| <b>Account 1589 - RSVA Global Adjustment</b> |   |               |                            |
|--|---|---------------|----------------------------|
| <b>Year</b>                                  | <b>Adjustment Description</b>   | <b>Amount</b> | <b>Year Recorded in GL</b> |
| 2021   | <i>Reversals of prior year principal adjustments</i>  |               |                            |
|  | 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   |               |                            |
|  | <b>Total Reversal Principal Adjustments</b>   | -             |                            |
| 2021   | <i>Current year principal adjustments</i>   |               |                            |
|  | 1 CT 148 true-up of GA Charges based on actual Non-RPP volumes  |               |                            |
|  | 2 Unbilled to actual revenue differences  |               |                            |
|  | 3 Hydro One GA deferral recovery  | 86,824        | 2021                       |
|  | 4   |               |                            |
|  | 5   |               |                            |
|  | 6   |               |                            |
|  | 7   |               |                            |
|  | 8   |               |                            |
|  | <b>Total Current Year Principal Adjustments</b>   | 86,824        |                            |
|  | <b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b> | 86,824        |                            |



| Account 1588 - RSVA Power                                     |         |  |  |
|---|---------|--|--|
| Adjustment Description  | Amount  | To be Reversed in Current Application? | Explanation if not to be reversed in current application |
| 1 2016 true-up (EB-2017-0039)                                 | 339,711 | Yes                                    |  |
| 2   |         |  |  |
| 3   |         |  |  |
| 4   |         |  |  |
| 5   |         |  |  |
| 6   |         |  |  |
| 7   |         |  |  |
| 8   |         |  |  |
| Total   | 339,711 |  |  |
| Total principal adjustments included in last approved balance |         |  |  |
| Difference  | 339,711 |  |  |

if approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule) separately in the "Principal Adjustments" column of the DVA Continuity Schedule should not be impacted by reversals from prior year approved principal adjustments. Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be

on. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

| Account 1588 - RSVA Power |  |           |                     |
|---------------------------|--|-----------|---------------------|
| Year                      | Adjustment Description   | Amount    | Year Recorded in GL |
| 2017                      | <i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>             |           |                     |
|                           | 1 2016 true-up (EB-2017-0039)  | (339,711) | 2018                |
|                           | 2  |           |                     |
|                           | 3  |           |                     |
|                           | 4  |           |                     |
|                           | 5  |           |                     |
|                           | 6  |           |                     |
|                           | 7  |           |                     |
|                           | 8  |           |                     |
|                           | Total Reversal Principal Adjustments   | (339,711) |                     |
| 2017                      | <i>Current year principal adjustments</i>  |           |                     |
|                           | 1 CT 148 true-up of GA Charges based on actual RPP volumes   |           |                     |
|                           | 2 CT 1142/142 true-up based on actuals   |           |                     |
|                           | 3 Unbilled to actual revenue differences   | 46,195    | 2018                |
|                           | 4  |           |                     |
|                           | 5  |           |                     |
|                           | 6  |           |                     |
|                           | 7  |           |                     |
|                           | 8  |           |                     |
|                           | Total Current Year Principal Adjustments   | 46,195    |                     |
|                           | Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model | (293,516) |                     |

| Account 1588 - RSVA Power |  |          |                     |
|---------------------------|--|----------|---------------------|
| Year                      | Adjustment Description   | Amount   | Year Recorded in GL |
| 2018                      | <i>Reversals of prior year principal adjustments</i>   |          |                     |
|                           | 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   | (46,195) | 2018                |
|                           | 4  |          |                     |
|                           | 5  |          |                     |
|                           | 6  |          |                     |
|                           | 7  |          |                     |
|                           | 8  |          |                     |
|                           | Total Reversal Principal Adjustments   | (46,195) |                     |
| 2018                      | <i>Current year principal adjustments</i>  |          |                     |
|                           | 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 Current year long-term and short-term load transfers   | (38,804) | 2019                |
|                           | 5  |          |                     |
|                           | 6  |          |                     |
|                           | 7  |          |                     |
|                           | 8  |          |                     |
|                           | Total Current Year Principal Adjustments   | (38,804) |                     |
|                           | Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model | (84,999) |                     |

| Account 1588 - RSVA Power |  |          |                     |
|---------------------------|--|----------|---------------------|
| Year                      | Adjustment Description   | Amount   | Year Recorded in GL |
| 2019                      | <i>Reversals of prior year principal adjustments</i>   |          |                     |
|                           | 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   | -        |                     |
| 2019                      | <i>Current year principal adjustments</i>  |          |                     |
|                           | 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 Current year and reversal of prior year long-term and short-term load transfers                      | (27,193) | 2020                |
|                           | 5  |          |                     |
|                           | 6  |          |                     |
|                           | 7  |          |                     |
|                           | 8  |          |                     |
|                           | Total Current Year Principal Adjustments   | (27,193) |                     |
|                           | Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model | (27,193) |                     |

| <b>Account 1588 - RSVA Power</b> |   |               |                            |
|----------------------------------|---|---------------|----------------------------|
| <b>Year</b>                      | <b>Adjustment Description</b>   | <b>Amount</b> | <b>Year Recorded in GL</b> |
| 2020                             | <i>Reversals of prior year principal adjustments</i>  |               |                            |
|                                  | 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 Reversal of prior year long-term and short-term load transfers  | 38,270        | 2020                       |
|                                  | 5   |               |                            |
|                                  | 6   |               |                            |
|                                  | 7   |               |                            |
|                                  | 8   |               |                            |
|                                  | <b>Total Reversal Principal Adjustments</b>   | 38,270        |                            |
|                                  | <i>Current year principal adjustments</i>   |               |                            |
|                                  | 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 Hydro One GA deferral   | 83,916        | 2020                       |
|                                  | 5   |               |                            |
|                                  | 6   |               |                            |
|                                  | 7   |               |                            |
|                                  | 8   |               |                            |
|                                  | <b>Total Current Year Principal Adjustments</b>   | 83,916        |                            |
|                                  | <b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b> | 122,186       |                            |

| <b>Account 1588 - RSVA Power</b> |   |               |                            |
|----------------------------------|---|---------------|----------------------------|
| <b>Year</b>                      | <b>Adjustment Description</b>   | <b>Amount</b> | <b>Year Recorded in GL</b> |
| 2021                             | <i>Reversals of prior year principal adjustments</i>  |               |                            |
|                                  | 1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes  |               |                            |
|                                  | 2 Reversal of CT 1142 true-up based on actuals  |               |                            |
|                                  | 3 Reversal of Unbilled to actual revenue differences  |               |                            |
|                                  | 4   |               |                            |
|                                  | 5   |               |                            |
|                                  | 6   |               |                            |
|                                  | 7   |               |                            |
|                                  | 8   |               |                            |
|                                  | <b>Total Reversal Principal Adjustments</b>   | -             |                            |
| 2021                             | <i>Current year principal adjustments</i>   |               |                            |
|                                  | 1 CT 148 true-up of GA Charges based on actual RPP volumes  |               |                            |
|                                  | 2 CT 1142 true-up based on actuals  |               |                            |
|                                  | 3 Unbilled to actual revenue differences  |               |                            |
|                                  | 4 Hydro One GA deferral recovery  | (86,824)      | 2021                       |
|                                  | 5   |               |                            |
|                                  | 6   |               |                            |
|                                  | 7   |               |                            |
|                                  | 8   |               |                            |
|                                  | <b>Total Current Year Principal Adjustments</b>   | (86,824)      |                            |
|                                  | <b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b> | (86,824)      |                            |



# **Appendix F**



# Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Work Form

## Generic LRAMVA Work Forms

| Worksheet Name                          | Description   |
|---|---|
| <a href="#">1. LRAMVA Summary</a>       | <b>Tables 1-a and 1-b</b> provide a summary of the LRAMVA balances and carrying charges associated with the LRAMVA disposition. <b>Table 1c</b> provides a summary of prospective LRAM-eligible amounts related to persisting CDM savings for all years until the LDC's next rebasing application. The balances are populated from entries into other tabs throughout this work form. |
| <a href="#">1-a. Summary of Changes</a> | <b>Tables A-1 and A-2</b> include a template for LDCs to summarize changes to the LRAMVA work form.   |
| <a href="#">2. LRAMVA Threshold</a>     | <b>Tables 2-a, 2-b and 2-c</b> include the LRAMVA thresholds and allocations by rate class.   |
| <a href="#">3. Distribution Rates</a>   | <b>Tables 3-a and 3-b</b> include the distribution rates that are used to calculate lost revenues.  |
| <a href="#">4. 2011-2014 LRAM</a>       | <b>Tables 4-a, 4-b, 4-c and 4-d</b> include the template 2011-2014 LRAMVA work forms.   |
| <a href="#">5. 2015-2027 LRAM</a>       | <b>Tables 5-a, 5-b, 5-c, 5-d, 5-e, 5-f, 5-g, 5-h, 5-i, 5-j, 5-k, 5-l and 5-m</b> include the template 2015-2027 LRAMVA work forms.  |
| <a href="#">6. Carrying Charges</a>     | <b>Table 6-b</b> includes the variance on carrying charges related to the LRAMVA disposition.   |
| <a href="#">7. Persistence Report</a>   | A blank spreadsheet is provided to allow LDCs to populate with CDM savings persistence data provided by the IESO.   |
| <a href="#">8. Streetlighting</a>       | A blank spreadsheet is provided to allow LDCs to populate data on streetlighting projects whose savings were not provided by the IESO in the CDM Final Results Report (i.e., streetlighting projects).  |

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

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



## LRAMVA Work Form: Instructions

REMINDER: Distributors do not need to use the LRAMVA workform if they have a zero balance in the LRAMVA and are only requesting a rate rider for LRAM-eligible amounts that were previously approved on a prospective basis.

| Tab   | Instructions                       |   |   |
|---|------------------------------------|---|---|
| <b>Updates</b>  |                                    |   |   |
| <b>Version 1.1 published June 23, 2023</b>  |                                    |   |   |
| No.   | Reference                          | Description of Version 1.0  | Update in Version 1.1   |
| 1   | Summary Tab, Row 94                | Formulas only captured carrying charges up to 2022  | Formulas corrected to include 2023 carrying charges in total amount             |
| 2   | Tab 1, Cells H19 and H20           | Formulas did not include 2023 values  | Formulas corrected to include 2023 values                                       |
| 3   | Tab 1, D91-R92                     | Formulas did not relate to 2023 totals in Tab 5   | Formulas corrected to capture 2023 totals from Tab 5                            |
| 4   | Tab 1, Row 95                      | Formula calculating total LRAMVA balance did not capture 2023 amounts   | Formulas corrected to include 2023 amounts in total LRAMVA balance              |
| 5   | Tab 2, D9 and D24                  | Drop down menus only extended to 2020   | Drop down menus updated to extend to 2023                                       |
| 6   | Tab 5, Rows 1741, 1778, 1805, 1832 | Formulas in distribution rate rows were connected to 2022 rates instead of 2023   | Formulas corrected to use 2023 distributions rates                              |
| 7   | Tab 5, Rows 1742-1753              | Formulas referenced incorrect persisting values from prior years (2011-2022) in 2023                                      | Formulas corrected to retrieve persistence data from past program years in 2023 |
| 8   | Tab 5, Rows 1759-1762              | Formulas referenced incorrect 2023 persistence savings into 2024-2027   | Formulas corrected to retrieve data from correct program year                   |
| 9   | Tab 6, I195-V206                   | Formulas did not include updates for 2023   | Formulas corrected to include 2023  |
| <b>Updates</b>  |                                    |   |   |
| <b>Version 1.2 published June 28, 2023</b>  |                                    |   |   |
| No.   | Reference                          | Description of Version 1.1  | Update in Version 1.2   |
| 1   | Tab 5, AF1742:AR1754               | Formulas referenced incorrect persisting values from prior years (2011-2022) in 2023 for all non-residential rate classes | Formulas corrected to retrieve persistence data from past program years in 2023 |
| 2   | Tab 5, AF1753:AR1753               | Formula for capturing 2023 distribution rate did not relate to the correct cell   | Formulas corrected to retrieve data from 2023 distribution rate in line 1741    |
| <b>LRAMVA Checklist/Schematic Tab</b>   |                                    |   |   |
| <p>The LRAMVA work form was created in a generic manner for use by all LDCs. Distributors should follow the checklist, which is referenced in this tab of the work form and listed below:</p> <ul style="list-style-type: none"> <li>o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a.</li> <li>o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form.</li> <li>o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved.</li> <li>o Include a copy of initiative-level persistence savings information that was verified by the IESO. Persistence information is available upon request from the IESO.</li> <li>o Apply the IESO verified savings adjustments to the year it relates to. For example, savings adjustments to 2015 programs will be provided to LDCs with the 2016 Final Results Report. The 2015 savings adjustments should be included in the 2015 verified savings portion of the work form.</li> <li>o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable.</li> <li>o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a.</li> </ul> |                                    |   |   |
| <b>Tab 1. LRAMVA Summary</b>  |                                    |   |   |
| Distributors are required to report any past approved LRAMVA amounts along with the current LRAMVA amount requested for approval. Distributors are also expected to provide prospective LRAM-eligible amounts related to persisting CDM savings for all years until their next rebasing application. There are separate tables indicating new lost revenues and carrying charges amounts by year and the totals for rate rider calculations.  |                                    |   |   |
| <b>Tab 1-a. Summary of Changes</b>  |                                    |   |   |
| Distributors should list all significant changes and changes in assumptions in the generic work form affecting the LRAMVA.  |                                    |   |   |
| <b>Tab 2. LRAMVA Threshold</b>  |                                    |   |   |
| Distributors should use the tables to display the LRAMVA threshold amounts as approved at a rate class level. This should be taken from the LDC's most recently approved cost of service application.   |                                    |   |   |
| <b>Tab 3. Distribution Rates</b>  |                                    |   |   |
| Distributors should complete the tables with rate class specific distribution rates and adjustments as applicable.  |                                    |   |   |
| <b>Tabs 4 and 5 (2011-to Next COS)</b>  |                                    |   |   |
| Distributors should complete the lost revenue calculation for 2011-2014 program years and 2015-2023 program years and persisting savings until distributors next cost of service application, as applicable, by undertaking the following:  |                                    |   |   |
| <ul style="list-style-type: none"> <li>o Input or manually link the savings, adjustments and program savings persistence data from Tab 7 (Persistence Report) to Tabs 4 and 5. As noted earlier, persistence data is available upon request from the IESO.</li> <li>o Ensure that the IESO verified savings adjustments apply to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table.</li> <li>o Confirm the monthly multipliers applied to demand savings. If a different monthly multiplier is used than what was confirmed in the LRAMVA Report, provide rationale in Tab 1-a and highlight the new monthly multiplier that has been used.</li> <li>o Input the rate class allocations by program and year to allocate actual savings to customers. If a different allocation is proposed for adjustments, LDCs must provide the supporting rationale in Tab 1-a and highlight the change.</li> <li>o Provide assumptions about the year(s) in which persistence is captured in the load forecast via the "Notes" section of each table and adjust what is included in the LRAMVA totals, as appropriate.</li> </ul>   |                                    |   |   |
| <b>Tab 6. Carrying Charges</b>  |                                    |   |   |
| Distributors are requested to calculate carrying charges based on the methodology provided in the work form. This includes updating Table 6 as new prescribed interest rates for deferral and variance accounts become available and entering any collected interest amounts into the "Amounts Cleared" row to calculate outstanding variances on carrying charges. Carrying charges are not to be calculated for prospective LRAM-eligible amounts that relate to the persisting savings from CDM programs until the LDCs next cost-of-service application.  |                                    |   |   |
| <b>Tab 7. Persistence Report</b>  |                                    |   |   |
| Persistence savings report(s) provided by the IESO should be included for the relevant years in the LRAMVA work form. Tab 7 has been created consistently with the IESO's persistence report.   |                                    |   |   |
| <b>Tab 8. Streetlighting</b>  |                                    |   |   |
| A tab is provided to ensure LDCs include documentation or data to support projects whose program savings were not provided by the IESO (i.e., streetlighting projects).   |                                    |   |   |



# LRAMVA Work Form: Checklist and Schematic

**General Note on the LRAMVA Model**

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. Additionally, LDCs are also able to calculate prospective LRAM-eligible amounts, consistent with guidance provided in the 2021 CDM Guidelines. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results and Participation and Cost Report. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

The LRAMVA work form is unlocked to enable LDCs to tailor it to their own unique circumstances.

**LRAMVA (\$) = (Actual Net CDM Savings - Forecast CDM Savings) x Distribution Volumetric Rate + Carrying Charges from LRAMVA balance**

**Legend**

Drop Down List (Blue)

**Important Checklist**

|                |  |
|----------------|--|
| Yes            | o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a   |
| Yes            | o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form  |
| Yes            | o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved            |
| Not Applicable | o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO                         |
| Yes            | o Apply the IESO verified savings adjustments to the year it relates to.   |
| Not Applicable | o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable |

| Work Form Calculations                                     | Source of Calculation                              | Inputs (Tables to Complete)                                | Source of Data Inputs  | Outputs of Data (Auto-Populated)              |
|--|--|--|--|---|
| <b>Actual Incremental CDM Savings by Initiative</b>        | Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"   | Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)             | IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT). | Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL) |
| +/- IESO Verified Savings Adjustments                      | Tab "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"    | Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X) | IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT). | Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL) |
| + Initiative Level Savings Persistence                     | Tab "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"    | Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X) | IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT). | Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL) |
| x Allocation % to Rate Class                               | Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"   | Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)              | Determined by the LDC  |   |
| <b>Actual Lost Revenues (kWh and kW) by Rate Class</b>     | Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"   |  |  |   |
| <b>- Forecast Lost Revenues (kWh and kW) by Rate Class</b> | Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"   | Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c          |  |   |
| x Distribution Rate by Rate Class                          | Tab "3. Distribution Rates"                        | Table 3  | LDC's Approved Tariff Sheets   |   |
| <b>LRAMVA (\$) by Rate Class</b>                           | Tabs "4. 2011-2014 LRAM" and "5. 2015-2027 LRAM"   |  |  | Tables 1-a and 1-b                            |
| + Carrying Charges (\$) by Rate Class                      | Tabs "1. LRAMVA Summary" and "6. Carrying Charges" | Table 6  |  | Table 6-a                                     |
| <b>Total LRAMVA (\$) by Rate Class</b>                     | Tab "1. LRAMVA Summary"                            |  |  |   |



## LRAMVA Work Form: Summary Tab

Version 8.0 (2024)

**Legend**

- User Inputs (Green)
- Auto Populated Cells (White)
- Instructions (Grey)

**LDC Name**

Essex Powerlines

**Application Details**

Please fill in the requested information: a) the amounts approved in the previous LRAMVA application, b) details on the current application, and c) documentation of changes if applicable.

**A. Previous LRAMVA Application**

|  |                      |
|--|----------------------|
| Previous LRAMVA Application (EB#)                | EB-2019-0034         |
| Application of Previous LRAMVA Claim             | 2020 IRM Application |
| Period of LRAMVA Claimed in Previous Application | 2017-2018            |
| Amount of LRAMVA Claimed in Previous Application | \$ 227,762.00        |

**B. Current LRAMVA Application**

|  |                      |
|--|----------------------|
| Current LRAMVA Application (EB#)         | EB-2023-0020         |
| Application of Current LRAMVA Claim      | 2024 IRM Application |
| Period of New LRAMVA in this Application | 2019-2023            |
| Period of Rate Recovery (# years)        | 1                    |

**C. Documentation of Changes**

|                              |  |
|------------------------------|--|
| Original Amount              |  |
| Amount for Final Disposition |  |

|   |  |    |         |
|---|--|----|---------|
| Actual Lost Revenues (\$)                                 | A  | \$ | 414,515 |
| Forecast Lost Revenues (\$)                               | B  | \$ | 315,429 |
| Carrying Charges (\$)                                     | C  | \$ | 8,319   |
| LRAMVA (\$) for Account 1568                              | A-B+C  | \$ | 107,405 |
| Total LRAMVA-Eligible Amounts for Prospective Disposition | (Annual amounts to be recovered in future rate applications) | \$ | 16,968  |

**Table 1-a. LRAMVA Totals by Rate Class**

Please input the customer rate classes applicable to the LDC and associated billing units (kWh or kW) in Table 1-a below. This will update all tables throughout the workform.

The LRAMVA total by rate class in Table 1-a should be used to inform the determination of rate riders in the Deferral and Variance Account Work Form or IRM Rate Generator Model. Please also ensure that the principal amounts in column E of Table 1-a capture the appropriate years and amounts for the LRAMVA claim. Column F of Table 1-a should include projected carrying charges amounts as determined on a rate class basis from Table 1-b below.

**NOTE: If the LDC has more than 14 customer classes in which CDM savings was allocated, LDCs must contact OEB staff to make adjustments to the workform.**

| Customer Class                | Billing Unit | Principal (\$)  | Carrying Charges (\$) | Total LRAMVA (\$) |
|-------------------------------|--------------|-----------------|-----------------------|-------------------|
| Residential                   | kWh          | -\$14           | -\$3                  | -\$17             |
| General Service <50 kW        | kWh          | \$72,391        | \$6,086               | \$78,477          |
| General Service 50 - 4,999 kW | kW           | \$16,594        | \$1,405               | \$17,998          |
| Embedded Distributor          | kW           | \$0             | \$0                   | \$0               |
| Sentinel Lighting             | kW           | \$0             | \$0                   | \$0               |
| Street Lighting               | kW           | \$10,116        | \$829                 | \$10,945          |
| Unmetered Scattered Load      | kWh          | \$0             | \$0                   | \$0               |
|                               |              | \$0             | \$0                   | \$0               |
|                               |              | \$0             | \$0                   | \$0               |
|                               |              | \$0             | \$0                   | \$0               |
|                               |              | \$0             | \$0                   | \$0               |
|                               |              | \$0             | \$0                   | \$0               |
|                               |              | \$0             | \$0                   | \$0               |
|                               |              | \$0             | \$0                   | \$0               |
| <b>Total</b>                  |              | <b>\$99,086</b> | <b>\$8,317</b>        | <b>\$107,403</b>  |

**Table 1-b. Annual LRAMVA Breakdown by Year and Rate Class**

In column C of Table 1-b below, please insert a 'check mark' to indicate the years in which LRAMVA has been claimed. If you inserted a check-mark for a particular year, please delete the amounts associated with the actual and forecast lost revenues for all rate classes for that year, up to and including the total. Any LRAMVA from a prior year that has already been claimed cannot be included in the current LRAMVA disposition, with the exception of the case noted below.

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filed out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank. LDCs are expected to include projected carrying charges amounts in row 90 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 95.

| Description                             | LRAMVA Previously Claimed | Residential     | General Service <50 kW | General Service 50 - 4,999 kW | Embedded Distributor | Sentinel Lighting | Street Lighting    | Unmetered Scattered Load | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | Total               |
|---|---------------------------|-----------------|------------------------|-------------------------------|----------------------|-------------------|--------------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------------|
| 2019 Actuals                            |                           | \$14,418.43     | \$44,853.30            | \$17,543.91                   | \$0.00               | \$0.00            | \$15,494.36        | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$92,309.99         |
| 2019 Forecast                           |                           | (\$14,432.18)   | (\$29,840.16)          | (\$14,183.19)                 | \$0.00               | \$0.00            | (\$13,526.20)      | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | (\$71,981.73)       |
| Amount Cleared                          |                           |                 |                        |                               |                      |                   |                    |                          |               |               |               |               |               |               |               |               |                     |
| 2020 Actuals                            |                           | \$0.00          | \$45,278.37            | \$17,950.31                   | \$0.00               | \$0.00            | \$15,802.14        | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$79,030.81         |
| 2020 Forecast                           |                           | \$0.00          | (\$30,329.35)          | (\$14,421.82)                 | \$0.00               | \$0.00            | (\$13,754.06)      | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | (\$58,505.23)       |
| Amount Cleared                          |                           |                 |                        |                               |                      |                   |                    |                          |               |               |               |               |               |               |               |               |                     |
| 2021 Actuals                            |                           | \$0.00          | \$46,317.80            | \$18,296.66                   | \$0.00               | \$0.00            | \$16,000.27        | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$80,614.73         |
| 2021 Forecast                           |                           | \$0.00          | (\$31,063.12)          | (\$14,707.94)                 | \$0.00               | \$0.00            | (\$14,026.98)      | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | (\$59,798.03)       |
| Amount Cleared                          |                           |                 |                        |                               |                      |                   |                    |                          |               |               |               |               |               |               |               |               |                     |
| 2022 Actuals                            |                           | \$0.00          | \$46,111.59            | \$18,410.33                   | \$0.00               | \$0.00            | \$16,446.28        | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$80,968.20         |
| 2022 Forecast                           |                           | \$0.00          | (\$32,041.49)          | (\$15,118.36)                 | \$0.00               | \$0.00            | (\$14,417.98)      | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | (\$61,577.83)       |
| Amount Cleared                          |                           |                 |                        |                               |                      |                   |                    |                          |               |               |               |               |               |               |               |               |                     |
| 2023 Actuals                            |                           | \$0.00          | \$46,123.71            | \$18,459.30                   | \$0.00               | \$0.00            | \$17,008.71        | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$81,591.72         |
| 2023 Forecast                           |                           | \$0.00          | (\$33,019.85)          | (\$15,635.62)                 | \$0.00               | \$0.00            | (\$14,911.04)      | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | (\$63,566.51)       |
| Amount Cleared                          |                           |                 |                        |                               |                      |                   |                    |                          |               |               |               |               |               |               |               |               |                     |
| Carving Charges                         |                           | (\$3.34)        | \$6,086.42             | \$1,404.75                    | \$0.00               | \$0.00            | \$829.22           | \$0.00                   | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$0.00        | \$8,318.78          |
| <b>Total LRAMVA Balance (2011-2023)</b> |                           | <b>-\$17.08</b> | <b>\$78,477.21</b>     | <b>\$17,998.32</b>            | <b>\$0.00</b>        | <b>\$0.00</b>     | <b>\$10,944.72</b> | <b>\$0.00</b>            | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$107,404.89</b> |

**Table 1-c. LRAM-Eligible Amounts for Prospective Disposition**

Table 1-c provides a summary of all prospective LRAM-eligible amounts. Consistent with guidance in the 2021 CDM Guidelines, distributors filing an application for 2024 rates should seek disposition of all outstanding LRAMVA balances related to previously established thresholds. Distributors not rebasing for 2024 rates who have complete information on eligible savings (i.e., needing only to account for persistence of savings in future years) may seek a rate adjustment on a prospective basis to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application. Prospective treatment will not be necessary for cost-of-service applications.

All entries summarized below will be populated based on persisting savings from prior year CDM activities with no new savings from 2024-2027. Additionally, LRAM-eligible amounts for 2024 to 2027 are not added to the LRAMVA and do not accrue interest.

In their applications for 2024 rates, distributors should apply for approval of the 2024 to 2027 LRAM-eligible amounts shown in Table 1-C. Approval will mean that the LRAM-eligible amounts are accepted as final, subject only to the annual mechanistic adjustment to be completed in subsequent rate years.

| Description                                    | LRAMVA Previously Claimed | Residential | General Service <50 kW | General Service 50 - 4,999 kW | Embedded Distributor | Sentinel Lighting | Street Lighting | Unmetered Scattered Load | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | Total              |
|--|---------------------------|-------------|------------------------|-------------------------------|----------------------|-------------------|-----------------|--------------------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------------|
| 2024 Actuals (in 2023 \$)                      |                           | \$0.00      | \$45,238.76            | \$18,286.08                   | \$0.00               | \$0.00            | \$17,010.12     | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$80,534.96        |
| 2024 Forecast (in 2023 \$)                     |                           | \$0.00      | (\$33,019.85)          | (\$15,635.62)                 | \$0.00               | \$0.00            | (\$14,911.04)   | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | (\$63,566.51)      |
| <b>2024 TOTAL LRAM-Eligible*</b>               |                           | \$0.00      | \$12,218.90            | \$2,650.47                    | \$0.00               | \$0.00            | \$2,099.08      | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | <b>\$16,968.44</b> |
| Amount Cleared                                 |                           |             |                        |                               |                      |                   |                 |                          |            |            |            |            |            |            |            |            |                    |
| 2025 Actuals (in 2023 \$)                      |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00             |
| 2025 Forecast (in 2023 \$)                     |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00             |
| <b>2025 TOTAL LRAM-Eligible*</b>               |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | <b>\$0.00</b>      |
| Amount Cleared                                 |                           |             |                        |                               |                      |                   |                 |                          |            |            |            |            |            |            |            |            |                    |
| 2026 Actuals (in 2023 \$)                      |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00             |
| 2026 Forecast (in 2023 \$)                     |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00             |
| <b>2026 TOTAL LRAM-Eligible*</b>               |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | <b>\$0.00</b>      |
| Amount Cleared                                 |                           |             |                        |                               |                      |                   |                 |                          |            |            |            |            |            |            |            |            |                    |
| 2027 Actuals (in 2023 \$)                      |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00             |
| 2027 Forecast (in 2023 \$)                     |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00             |
| <b>2027 TOTAL LRAM-Eligible*</b>               |                           | \$0.00      | \$0.00                 | \$0.00                        | \$0.00               | \$0.00            | \$0.00          | \$0.00                   | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | \$0.00     | <b>\$0.00</b>      |
| Amount Cleared                                 |                           |             |                        |                               |                      |                   |                 |                          |            |            |            |            |            |            |            |            |                    |
| <b>Total LRAM-Eligible Amount (in 2023 \$)</b> |                           | <b>\$0</b>  | <b>\$12,219</b>        | <b>\$2,650</b>                | <b>\$0</b>           | <b>\$0</b>        | <b>\$2,099</b>  | <b>\$0</b>               | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$16,968</b>    |

Note: LDC to make note of assumptions included above, if any

Note: All 2024-2027 LRAM-Eligible Amounts are in 2023 dollars. LDCs are to follow the instructions noted above Table 5-j in Tab 5 when seeking recovery of prospective amounts in future rate applications.



# LRAMVA Work Form: Summary of Changes

**Legend**

- User Inputs (Green)
- Drop Down List (Blue)
- Instructions (Grey)

**Table A-1. Changes to Generic Assumptions in LRAMVA Work Form**

Please document any changes in assumptions made to the generic inputs of the LRAMVA work form. This may include, but are not limited to, the use of different monthly multipliers to claim demand savings from energy efficiency programs; use of different rate allocations between current year savings and prior year savings adjustments; inclusion of additional adjustments affecting distribution rates; etc. All changes should be highlighted in the work form as well.

| No.  | Tab                 | Cell Reference | Description  | Rationale   |
|------|---------------------|----------------|--|---|
| 1    | 6. Carrying Charges | Rows 209-214   | Additional rows for Jan-Apr. 2024 interest             | Rates are effective May 2024  |
| 2    | 1. LRAMVA Summary   | Row 94         | Cell references updated to interest including 2024     | Rates are effective May 2024  |
| 3    | 5. 2015-2020 LRAM   | B865           | Program name changed to "Instant Savings"              | Replaced unused program with "Instant Savings" program that is not listed |
| 4    | 1. LRAMVA Summary   | Rows 108-117   | Cleared prospective disposition formulas for 2025-2027 | EPL will file 2025 COS so no lost revenues in 2025 or after               |
| 5    |                     |                |  |   |
| 6    |                     |                |  |   |
| 7    |                     |                |  |   |
| 8    |                     |                |  |   |
| 9    |                     |                |  |   |
| 10   |                     |                |  |   |
| etc. |                     |                |  |   |

**Table A-2. Updates to LRAMVA Disposition**

Please document any changes related to interrogatories or questions during the application process that affect the LRAMVA amount.

| No.  | Tab | Cell Reference | Description | Rationale |
|------|-----|----------------|-------------|-----------|
| 1    |     |                |             |           |
| 2    |     |                |             |           |
| 3    |     |                |             |           |
| 4    |     |                |             |           |
| 5    |     |                |             |           |
| 6    |     |                |             |           |
| 7    |     |                |             |           |
| 8    |     |                |             |           |
| 9    |     |                |             |           |
| 10   |     |                |             |           |
| etc. |     |                |             |           |

## LRAMVA Work Form: Forecast Lost Revenues

Version 8.0 (2024)

**Legend**

|                              |
|------------------------------|
| User Inputs (Green)          |
| Drop Down List (Blue)        |
| Auto Populated Cells (White) |
| Instructions (Grey)          |

**Table 2-a. LRAMVA Threshold** 2018

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

|         | Total      | Residential | General Service <50 kW | General Service 50 - 4,999 kW | Embedded Distributor | Sentinel Lighting | Street Lighting | Unmetered Scattered Load |     |     |     |     |     |     |     |
|---------|------------|-------------|------------------------|-------------------------------|----------------------|-------------------|-----------------|--------------------------|-----|-----|-----|-----|-----|-----|-----|
|         |            | kWh         | kWh                    | kWh                           | kW                   | kW                | kW              | kW                       | kWh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| kWh     | 16,493,468 | 11,101,677  | 2,445,915              | 2,467,565                     |                      |                   | 478,311         |                          |     |     |     |     |     |     |     |
| kW      | 7,759      |             |                        | 6247                          |                      |                   | 1512            |                          |     |     |     |     |     |     |     |
| Summary |            | 11101677    | 2445915                | 6247                          | 0                    | 0                 | 1512            | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |

|                             |                                     |
|-----------------------------|-------------------------------------|
| Years Included in Threshold | 2016-2018                           |
| Source of Threshold         | Load Forecast, Settlement Agreement |

**Table 2-b. LRAMVA Threshold**

Please provide the LRAMVA threshold approved in the cost of service (COS) or custom IR (CIR) application, which is used as the comparator against actual savings in the period of the LRAMVA claim. The LRAMVA threshold should generally be consistent with the annualized savings targets developed from Appendix 2-1. If a manual update is required to reflect a different allocation of forecast savings that was approved by the OEB, please note the changes and provide rationale for the change in Tab 1-a.

|         | Total | Residential | General Service <50 kW | General Service 50 - 4,999 kW | Embedded Distributor | Sentinel Lighting | Street Lighting | Unmetered Scattered Load |     |     |     |     |     |     |     |
|---------|-------|-------------|------------------------|-------------------------------|----------------------|-------------------|-----------------|--------------------------|-----|-----|-----|-----|-----|-----|-----|
|         |       | kWh         | kWh                    | kWh                           | kW                   | kW                | kW              | kW                       | kWh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| kWh     | 0     |             |                        |                               |                      |                   |                 |                          |     |     |     |     |     |     |     |
| kW      | 0     |             |                        |                               |                      |                   |                 |                          |     |     |     |     |     |     |     |
| Summary |       | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |

|                             |  |
|-----------------------------|--|
| Years Included in Threshold |  |
| Source of Threshold         |  |

**Table 2-c. Inputs for LRAMVA Thresholds**

Please complete Table 2-c below by selecting the appropriate LRAMVA threshold year in column C. The LRAMVA threshold values in Table 2-c will auto-populate from Tables 2-a and 2-b depending on the year selected. If there was no LRAMVA threshold established for a particular year, please select the "blank" option. The LRAMVA threshold values in Table 2-c will be auto-populated in Tabs 4 and 5 of this work form.

| Year | LRAMVA Threshold | Residential | General Service <50 kW | General Service 50 - 4,999 kW | Embedded Distributor | Sentinel Lighting | Street Lighting | Unmetered Scattered Load |     |     |     |     |     |     |     |
|------|------------------|-------------|------------------------|-------------------------------|----------------------|-------------------|-----------------|--------------------------|-----|-----|-----|-----|-----|-----|-----|
|      |                  | kWh         | kWh                    | kWh                           | kW                   | kW                | kW              | kW                       | kWh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 2011 |                  | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2012 |                  | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2013 |                  | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2014 |                  | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2015 |                  | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2016 |                  | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2017 |                  | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2018 | 2018             | 11,101,677  | 2,445,915              | 6,247                         | 0                    | 0                 | 1,512           | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2019 | 2018             | 11,101,677  | 2,445,915              | 6,247                         | 0                    | 0                 | 1,512           | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2020 | 2018             | 11,101,677  | 2,445,915              | 6,247                         | 0                    | 0                 | 1,512           | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2021 | 2018             | 11,101,677  | 2,445,915              | 6,247                         | 0                    | 0                 | 1,512           | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2022 | 2018             | 11,101,677  | 2,445,915              | 6,247                         | 0                    | 0                 | 1,512           | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2023 | 2018             | 11,101,677  | 2,445,915              | 6,247                         | 0                    | 0                 | 1,512           | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2024 | 2018             | 11,101,677  | 2,445,915              | 6,247                         | 0                    | 0                 | 1,512           | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2025 | 0                | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2026 | 0                | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |
| 2027 | 0                | 0           | 0                      | 0                             | 0                    | 0                 | 0               | 0                        | 0   | 0   | 0   | 0   | 0   | 0   | 0   |

Note: LDC to make note of assumptions included above, if any





LRAMVA Work Form:
Distribution Rates

Table 3. Inputs for Distribution Rates and Adjustments by Rate Class

Please complete Table 3 with the rate class specific distribution rates that pertain to the years of the LRAMVA disposition. Any adjustments that affect distribution rates can be incorporated in the calculation by expanding the "plus" button at the left hand bar. Table 3 will convert the distribution rates to a calendar year rate (January to December) based on the number of months entered in row 16 of each rate year starting from January to the start of the LDC's rate year. Please enter 0 in row 16, if the rate year begins on January 1. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas in Table 3-a accordingly.

Main data table with columns for Billing Unit, EB-2009-XXXX, EB-2010-XXXX, EB-2011-XXXX, EB-2012-XXXX, EB-2013-XXXX, EB-2014-XXXX, EB-2015-0005, EB-2016-0069, EB-2017-0039, EB-2018-0031, EB-2019-0034, EB-2020-0021, EB-2021-0023. Rows include Residential, General Service <50 kW, General Service 50 - 4,999 kW, Embedded Distributor, Sentinel Lighting, Street Lighting, Unmetered Scattered Load, and various '0' categories.

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances

Table 3-a. Distribution Rates by Rate Class

Table 3-a below autopopulates the average distribution rates from Table 3. Please ensure that the distribution rates relevant to the years of the LRAMVA disposition are used. Please clear the rates related to the year(s) that are not part of the LRAMVA claim.

The distribution rates that remain in Table 3-a will be used in Tabs 4 and 5 of the work form to calculate actual and forecast lost revenues. If there are additional adjustments (i.e., rows) added to Table 3, please adjust the formulas from Table 3-a, as well as the distribution rate links in Tabs 4 &

Summary table with columns for Year, Residential (kWh), General Service <50 kW (kWh), General Service 50 - 4,999 kW (kW), Embedded Distributor (kW), Sentinel Lighting (kW), Street Lighting (kW), Unmetered Scattered Load (kWh), and a row of zeros. Rows are listed for years 2011 through 2023.

Note: LDC to make note of the years removed from this table, whose distribution rates are not part of the LRAMVA disposition





LRAMVA Work Form: 2015 - 2027 Lost Revenues Work Form

Legend table with categories: User Inputs (Green), Auto Populated Cells (White), Instructions (Grey)

- 1. The 2021 CDM Guidelines required distributors filing an application for 2023 rates to seek disposition of all outstanding LRAMVA balances related to previously established LRAMVA thresholds if possible. Most distributors have completed this step and now have a zero balance in the LRAMVA. Some of these distributors also had LRAM-eligible amounts approved for future years...
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2016 programs that were reported by the IESO in 2017 should be included in the 2016 program savings table...
3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs...
4. LDCs are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes...
5. The persistence of future savings is expected to be included in the distributor's loss forecast after re-basing...

- Table 5-a, 2015 Lost Revenues
Table 5-b, 2016 Lost Revenues
Table 5-c, 2017 Lost Revenues
Table 5-d, 2018 Lost Revenues
Table 5-e, 2019 Lost Revenues
Table 5-f, 2020 Lost Revenues
Table 5-g, 2021 Lost Revenues
Table 5-h, 2022 Lost Revenues
Table 5-i, 2023 Lost Revenues
Table 5-j, 2024 Lost Revenues
Table 5-k, 2025 Lost Revenues
Table 5-l, 2026 Lost Revenues
Table 5-m, 2027 Lost Revenues

Table 5-a, 2015 Lost Revenues Work Form

Main data table for 2015, showing columns for Program, Results Status, Net Energy Savings (kWh) 2015-2027, Monthly Multiplier, Net Demand Savings (kW) 2015-2027, Net Peak Demand Savings Persistence (kW) 2015-2027, and Rate Allocations for LRAMVA (Residential, General Service, Embedded Distributor, Sentinel Lighting, Street Lighting, Unmetered Scattered Load) with Total.

Note: LDC to make note of key assumptions included above

Table 5-b, 2016 Lost Revenues Work Form

Main data table for 2016, showing columns for Program, Results Status, Net Energy Savings (kWh) 2016-2028, Monthly Multiplier, Net Demand Savings (kW) 2016-2028, Net Peak Demand Savings Persistence (kW) 2016-2028, and Rate Allocations for LRAMVA (Residential, General Service, Embedded Distributor, Sentinel Lighting, Street Lighting, Unmetered Scattered Load) with Total.































## **Appendix G**



## Certificate of Evidence

As Vice President of Regulatory and Corporate Affairs of Essex Powerlines Corporation, I certify that the evidence filed in the Essex Powerlines 2024 IRM application (EB-2023-0020) 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  
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