



August 17, 2026

Mr. Ritchie Murray
Ontario Energy Board
PO Box 2319
27th Floor, 2300 Yonge Street
Toronto, Ontario M4P 1E4

**Re: 2027 IRM Rate Application
Board File No.: EB-2026-0038**

Dear Mr. Murray,

Please find enclosed Essex Powerlines Corporation's ("EPLC") complete 2027 IRM Rate Application. By way of this application, EPLC is seeking Ontario Energy Board ("OEB") approval for distribution rates effective January 1st, 2027.

A complete application was submitted August 17, 2026 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.

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.

Regards,

[Original Signed By]

Grace Flood, CPA, CA
Director of Finance and Regulatory Affairs
Essex Powerlines Corporation

Cc: Jayna Sweeney, MA, MBA, Vice President Finance & Strategy
Sumathi Ganesan, Regulatory Accounting Analyst

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 January 1, 2027.
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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 January 1, 2027.
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17 Applicant's Name: Essex Powerlines Corporation
18 Website: www.essexpowerlines.ca
19

20 Applicant's address for Service: 2730 Highway 3
21 Oldcastle, ON, N0R 1L0
22 Attention: Grace Flood, Director of Finance and
23 Regulatory Affairs
24 Telephone: (519) 737-9811 ext. 163
25 Email: gfflood@essexpowerlines.ca
26

27 **APPLICATION**

28 **1. Introduction**

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31 a. The Applicant is Essex Powerlines Corporation (referred to in the
32 application as the "Applicant" or "EPLC"). 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. EPLC hereby applies to the Ontario Energy Board (the "OEB" or the
40 "Board") pursuant to Section 78 of the Ontario Energy Board Act, 1998
41 (the "OEB act") for approval of its proposed distribution rates and other

charges, effective January 1, 2027 based on a 2026 4th Generation Incentive Regulation Mechanism ("IRM" or "Price Cap IR") application.

c. Unless otherwise identified in the Application, EPLC followed Chapter 3 of the OEB's Filing Requirements for Electricity Distribution Rate Applications dated July 14, 2026 (the "Filing Requirements") in order to prepare this application.

d. EPLC has used the latest version of the 2027 IRM Rate Generator Model issued by the Board.

2. Proposed Effective Date of Rate Order

a. EPLC requests that the OEB make its Rate Order effective January 1, 2027.

b. EPLC requests that the existing rates be made interim commencing January 1, 2027 in the event that there is insufficient time for:

- The Board to issue a draft rate order
- The Applicant to review and comment on the draft rate order
- The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of January 1, 2027.

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

3. Form of Hearing Requested

EPLC respectfully requests that this application be decided by way of a written hearing.

4. Relief Sought

EPLC hereby applies for an Order or Orders approving the proposed distribution rates updated and adjusted in accordance with Chapter 3 of the Filing

1 Requirements dated July 14, 2026 and confirmed here in the IRM Checklist,
2 which is filed in live excel format and included here in PDF format as Appendix A,
3 including the following:
4

- 5 a. An adjustment to the approved Retail Transmission Service Rates
6 ('RTSR's') as provided in the Guideline G-2008-0001 – Electricity
7 Distribution Retail Transmission Service Rates (dated October 22, 2008)
8 and subsequent revisions and updates to the Uniform Transmission Rates
9 ("UTR's") and as supported by the completion of the related sections of
10 the Board's issued 2027 IRM Rate Generator Model, which is filed in live
11 excel format and included here in PDF format as Appendix B;
12
- 13 b. An update to the revenue-to-cost ratios as supported by the completion of
14 the Revenue-to-Cost Ratio Adjustment Model, which is filed in live excel
15 format and included here in PDF format as Appendix C;
16
- 17 c. Final disposition of Group 1 Deferral/Variance Accounts for 2025 as
18 supported by the completion of the Commodity Accounts Analysis
19 Workform and the Account 1595 Analysis Workform, both of which are
20 filed in live excel format and included here in PDF formats as Appendix D
21 and Appendix E respectively;
22
- 23 d. An update to the Wholesale Market Service Charge for Class B customers
24 including Capacity Based Recovery (CBR) to \$0.0047 per kWh as per the
25 Board's Decision and Order (EB-2025-0299) effective January 1, 2026;
26
- 27 e. A decrease to the Rural or Remote Electricity Rate Protection Charge
28 (RRRP) to \$0.0006 per kWh as per the Board's Decision and Order (EB-
29 2025-0299) effective January 1, 2026;
30
- 31 f. The continuation of the Standard Supply Service – Administrative Charge
32 of \$0.25 per month;
33
- 34 g. The continuation of all specific service charges as outlined in the
35 appropriate tariff sheet attached to this application.
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5. Notice Publication

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

Manager's Summary

EPLC hereby submits its' application for the approval of distribution rates proposed to be effective January 1, 2027 under the 2026 electricity distribution incentive regulation mechanism ("IRM").

EPLC filed a comprehensive Cost of Service rebasing application for January 1, 2025 rates, proceeded by way of a Settlement Conference and Agreement, and had rates approved by the Ontario Energy Board under file numbers EB-2024-0022/EB-2024-0096.

For purposes of the 2027 IRM application, EPLC has followed Chapter 3 of the Filing Requirements for Transmission and Distribution Applications updated on July 14, 2026 ("Filing Requirements").

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

1. Executive Summary Table
2. Annual Adjustment Mechanism
3. Revenue-to-Cost Ratio Adjustments
4. Shared Tax Adjustments
5. Retail Transmission Service Rates
6. Low Voltage Service Rates
7. Deferral and Variance Accounts Disposition/Recovery
8. Lost Revenue Adjustment Mechanism Rate Rider
9. Stream 2 Local eDSM Program Funding Request
10. Residential Rate Design
11. Z-Factor Claims
12. Incremental Capital Module/Advanced Capital Module
13. Rate Year Alignment
14. Requests for New Utility-Specific DVAs
15. Renewable Generation and/or Smart Grid Funding Adder
16. Correction to Previously Disposed DVA Balances

17. Non-Mechanistic Changes
18. Board Approved Tariff of Rates and Charges
19. Proposed Rate Design/Bill Mitigation
20. Billing Determinants

The following details of EPLC's rate application are noted below:

1. Executive Summary Table

Description / Item	Summary of Request
Annual Adjustment Mechanism	Yes
Revenue-to-Cost Ratio Adjustment	Yes
Shared Tax Adjustments	No
Retail Transmission Service Rates	Yes
Low Voltage Service Rates	No
Group 1 Deferral and Variance Accounts Disposition/Recovery	Yes
Lost Revenue Adjustment Mechanism Rate Rider	No
Stream 2 Local eDSM Program Funding Request	No
Group 2 Deferral and Variance Accounts Disposition/Recovery	No
Residential Rate Design (i.e., transitioning to fully fixed rates)	No
Z-factor claims	No
Incremental Capital Module / Advanced Capital Module	No
Rate Year Alignment	No
Requests for New Utility-specific DVAs	No
Renewable Generation and/or Smart Grid Funding Adder	No
Correction to Previously Disposed DVA Balances	No
Non-mechanistic changes (e.g., creation or addition of a new rate class)	No
Rate design where bill mitigation plans need consideration	No
Other Items/Requests of Note	No

2. Annual Adjustment Mechanism

Based on the current price cap parameters, the Rate Generator model reflects an interim adjustment of 3.0%. That calculation is based on a price escalator of 3.0%, as published by the OEB in its June 11, 2026 letter re: 2027 Inflation Parameters, less a productivity factor of 0.0%, less a stretch factor of 0.0% as EPLC is assigned to the Group 1 cohort.

3. Revenue-to-Cost Ratio Adjustments

Further to its rate rebasing application for 2025 rates, EPLC was directed to adopt a phase-in period to adjust the revenue-to-cost ratios for certain rate classes.

Figure 1 – Proposed Revenue-to-Cost Ratio Adjustments by Rate Class

Rate Class	Current Year 2026	Transition Year 1 2027
RESIDENTIAL SERVICE CLASSIFICATION	94.17%	94.17%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	118.66%	118.66%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	120.17%	120.00%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	120.17%	120.00%
SENTINEL LIGHTING SERVICE CLASSIFICATION	72.47%	80.00%
STREET LIGHTING SERVICE CLASSIFICATION	94.17%	94.17%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	120.27%	120.00%

Figure 2 – Proposed Bill Impacts from Revenue-to-Cost Ratio Adjustments

Rate Class	Adjustment to Fixed Service Charge	Adjustment to Volumetric Service Charge
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	(0.3683)	(0.0036)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	(0.0139)	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.7408	2.1313
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	(1.2190)	(0.0027)

4. Shared Tax Adjustments

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

5. Retail Transmission Service Rates

EPLC has adjusted its retail transmission service rates to recover the wholesale transmission, network and connection costs that it will be charging to customers. EPLC has used the worksheets included in the 2027 IRM rate generator model and confirms that the 2027 RTSR rates are calculated correctly.

EPLC used the wholesale quantities billed for 2025 and Hydro One Sub-Transmission class rates from 2025 and 2026 to calculate the forecasted rates for 2027.

6. Low Voltage Service Rates

EPLC is not seeking approval for any adjustment to low voltage service rates.

7. Deferral and Variance Accounts

EPLC is requesting final disposition of its 2025 Group 1 balances in this application, with a 12-month disposition period.

Accounts 1588 and 1589 both fall within the +/- 1% established threshold.

During completion of the Commodity Accounts Analysis Workform, it was discovered that an error was made in EPLC's 2025 RRR submission filed on April 30, 2026. An amendment to section 2.1.5, Supply & Delivery, will be requested for Class A and Class B Non-RPP consumption as a result of this error. The Commodity Accounts Analysis Workform filed as part of this application includes the correct consumption figures.

The following table summarizes EPLC's proposed rate riders for Group 1 accounts to be recovered over a 12-month period:

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	278,992,075	-	(\$0.0020)	\$0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	69,556,795	44,234	(\$0.0020)	\$0.0000
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	206,948,607	663,949	(\$0.4333)	(\$0.1637)
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	31,790,582	84,129	(\$0.7645)	\$0.0000
UNMETERED SCATTERED LOAN SERVICE CLASSIFICATION	kWh	1,749,024	-	(\$0.0021)	\$0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	261,835	719	(\$0.5257)	\$0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,252,688	6,894	(\$0.7474)	\$0.0000

EPLC is also requesting disposition of its Account 1595 balances for vintage years 2020 and 2022. The last rate riders associated with these vintage years ended in 2023 and distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider. EPLC confirms that these residual Account 1595 balances have only been requested for disposition once.

EPLC is not seeking disposition of Group 2 balances in this application.

8. Lost Revenue Adjustment Mechanism Variance Account

EPLC disposed of its final claims for lost revenue during its 2024 IRM application (EB-2023-0020) for 2019 to 2023 adjustments and is not proposing any further requests for disposition.

9. Stream 2 Local eDSM Program Funding Request

EPLC is not seeking approval for any Stream 2 Local eDSM program funding requests in this application.

10. Residential Rate Design

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

1 EPLC also reviewed residential customers at the 10th consumption percentile to ensure
2 that the new rate design along with other rate changes included in this application are
3 not causing a total bill impact of 10% or greater. As shown in section 19 below, the
4 impact is -0.9%.

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6 To determine the 10th consumption percentile, EPLC used the following methodology:

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8 1. Consumption data for residential customers for meter readings between January
9 1, 2025 and December 31, 2025 was used.
- 10 2. The data was sorted and summarized by customer account. The consumption
11 was provided on a monthly basis.
- 12 3. The monthly consumption was then sorted and all values less than 1 were
13 removed in order to determine the 10th percentile.
- 14 4. The 10th percentile customer consumptions were then averaged. The overall
15 average was determined to be 316 kWh per month.
- 16 5. The average consumption of 316 kWh per month was included in the bill impact
17 calculations.

18 19 20 **11.Z-Factor Claims**

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22 EPLC is not seeking approval of any Z-factor claims as part of this application.
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25 **12.Incremental Capital Module/Advanced Capital Module**

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27 EPLC is not seeking relief via an Incremental Capital Module or an Advanced Capital
28 Module in this application.
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31 **13.Rate Year Alignment**

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33 EPLC is not seeking rate year alignment in this application.
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36 **14.Requests for New Utility-Specific DVAs**

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38 EPLC is not requesting any new utility-specific DVAs in this application.
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1 **15. Renewable Generation and/or Smart Grid Funding Adder**

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3 EPLC is not requesting a Renewable Generation or Smart Grid Funding adder in this
4 application.
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7 **16. Correction to Previously Disposed DVA Balances**

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9 EPLC is not requesting correction to previously disposed DVA balances in this
10 application.
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13 **17. Non-Mechanistic Changes**

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15 EPLC is not requesting any non-mechanistic changes in this application.
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18 **18. Board Approved Tariff of Rates and Charges**

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20 EPLC's 2026 Board Approved Tariff of Rates and Charges, as issued December 11,
21 2025 (EB-2025-0040) and included here in PDF format as Appendix F, was used to pre-
22 populate the 2027 IRM Rate Generator model as required.
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25 **19. Proposed Rate Design/Bill Mitigation**

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27 The following table outlines EPLC's proposed rate impacts resulting from this
28 Application. Proposed Tariff of Rates and Charges as determined from this application
29 are included here in PDF format as Appendix G.
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Figure 4 – Proposed Bill Impacts By Class

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.06	3.0%	(\$0.36)	-0.9%	(\$1.38)	-2.5%	(\$1.24)	-0.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.30	3.0%	(\$1.70)	-1.8%	(\$4.20)	-3.3%	(\$3.76)	-1.1%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 15.09	2.9%	(\$571.08)	-60.8%	(\$628.48)	-37.0%	(\$710.18)	-9.1%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 17.32	2.8%	(\$2,640.45)	-129.8%	(\$2,640.45)	-129.8%	(\$2,983.70)	-9.4%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 35.68	2.9%	\$34.02	2.7%	\$33.09	2.6%	\$29.61	2.4%
SENTINEL LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 493.59	13.7%	\$439.43	11.9%	\$400.49	9.5%	\$452.55	9.3%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 424.92	2.9%	\$370.09	2.5%	\$342.65	2.3%	\$387.19	2.2%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.06	3.0%	\$0.46	1.2%	\$0.03	0.1%	\$0.03	0.0%

20. Billing Determinants

For the pre-populated sheet (sheet 4) of the 2027 IRM model, EPLC confirms the accuracy of the billing determinants.

EPLC has followed the approach identified in the 2027 IRM Rate Generator model to address wholesale market participants (WMP).



August 17, 2026

Mr. Ritchie Murray
Ontario Energy Board
P.O. Box 2319
27th Floor, 2300 Yonge Street
Toronto, Ontario
M4P 1E4

Re: 2027 IRM Rate Application
Board File No.: EB-2026-0038

Dear Mr. Murray,

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. Jayna Sweeney, MA, MBA, Vice President Finance & Strategy
Sumathi Ganesan, Regulatory Accounting Analyst



Certificate of Evidence

As Director of Finance and Regulatory Affairs of Essex Powerlines Corporation, I certify that the evidence filed in the Essex Powerlines 2027 IRM application (EB-2026-0038) 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]

Grace Flood, CPA, CA
Director of Finance and Regulatory Affairs
Essex Powerlines Corporation

Appendix A

2027 IRM Checklist

Essex Powerlines Corporation

EB-2026-0038

Date: 2026-08-17

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Manager's Summary
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 F
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	N/A
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Manager's Summary (Proposed Rate Design section)
3	Static uniform resource locator (URL) to the distributor's website	Manager's Summary
3	Text searchable PDF format for all documents	Yes
3	2026 IRM Checklist	Appendix A
3 - 4	Certifications required by a senior officer to support the application as indicated in Chapter 1 of the Filing Requirements	Certificate of Evidence
4	Disclosures if generative artificial intelligence used	N/A
3.1.3 Standardized OEB Models Provided		
5	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Manager's Summary
5	File the Commodity Accounts Analysis Workform	Appendix D
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	Appendix C
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
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	Appendix C
3.2.3 Rate Design for Residential Electricity Customers		
8	Applicable only to distributors that have not completed the residential rate design transition	
8	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates		
	No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB	
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	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
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	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
10 - 11	Explanation of any variance between amounts proposed for disposition and amounts reported in RRR, by account	N/A
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"	N/A
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Manager's Summary (Deferral and Variance Accounts section)
3.2.6.1 Commodity Accounts 1588 and 1589		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis	Appendix D
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Appendix D
12	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A
12	Supporting explanation and evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	N/A
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	N/A
3.2.6.2 Capacity Based Recovery (CBR)		
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Appendix B
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Manager's Summary (Deferral and Variance Accounts section)
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Manager's Summary (Deferral and Variance Accounts section)
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	N/A
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts		
16	If a distributor is requesting rate rider(s) for current rate year to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the most recent OEB decision where the LRAM-eligible amount was approved or confirmed, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 - Additional Rates of the IRM Rate Generator Model.	N/A
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
16	Statement whether it is requesting an LRAMVA for distribution-rate funded NWS activities, excluding Stream 2 local electricity demand-side management (eDSM) programs	N/A
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)		
16 - 17	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Appendix B
16 - 17	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
3.2.9 Z-Factor Claims		

2027 IRM Checklist

Essex Powerlines Corporation

EB-2026-0038

Date: 2026-08-17

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
17	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
17	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.9.1 Z-Factor Filing Guidelines		
17	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
17 - 18	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
3.2.9.2 Recovery of Z-Factor Costs		
18	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
18	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
18	Residential rate rider to be proposed on fixed basis	N/A
18	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.10 Off-Ramps		
18 - 19	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
18 - 19	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	N/A
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests		
19	If a Stream 2 local eDSM program funding request is submitted as part of the IRM application, distributors should input the resulting rate riders in Tab 19 - Additional Rates of the rate generator model	N/A
19	Impact of the eDSM rate rider should be included in the overall analysis of bill impacts and rate mitigation	N/A
3.2.12 Capacity Allocation Model		
19 - 20	Provide information to demonstrate how the Capacity Allocation Model has been established. Includes, but not limited to, - Information related to agreed and paid committed capacity - Constructed capacity - Projections for future customer connections - Description of system expansion - Basis and rationale for establishing the CAM	N/A
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
21 - 22	Evidence of passing "Means Test"	N/A
21 - 22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
21 - 22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
22 - 24	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
22 - 24	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
24	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
24	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
24	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
24	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
24	Details by project for the proposed capital spending plan for the expected in-service year	N/A
24	Description of the proposed capital projects and expected in-service dates	N/A
24	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of NWS to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's NWS Guidelines	N/A
3.3.2.3 Assessment of Materiality		
25 - 26	Calculate the maximum allowable capital amount	N/A
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
27 - 28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A
27 - 28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A
28	Record actual amounts in the appropriate sub-accounts of Account 1508 - Other Regulatory Assets in accordance with the OEB's APH Guidance	N/A
28	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	N/A
28	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	N/A

Appendix B

Instructions for Tabs 1, 3 to 7

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

Detailed Instructions for Each Tab

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick LinkOntario Energy Board's 2027 Electricity
Distribution Rate Applications Webpage

Version 2.0

Utility Name	Essex Powerlines Corporation
Assigned EB Number	EB-2026-0038
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	Friday, January 1, 2027
Rate-Setting Method	Price Cap IR

1. Select the last Cost of Service rebasing year.

2025

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:

For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021.

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

2024

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

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

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

2024

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

2024

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

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

2024

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

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

2020

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

Yes

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

Yes

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

Fully Embedded

8. Have you transitioned to fully fixed rates?

Yes

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

No

For guidance to complete tabs 3-7 of the
IRM Rate Generator Model, refer to the DVA
Workform Instructions document posted on
the OEB's 2027 Electricity Distribution Rates
webpage. Instructions for Group 2 Accounts**Legend**☐ Pale green cells represent input cells.☐ Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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	\$	35.21
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0001)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0074

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 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	\$	43.37
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

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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	\$	268.10
Distribution Volumetric Rate	\$/kW	2.5987
Low Voltage Service Rate	\$/kW	1.1388
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.0015)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0149
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1569
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.4509
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7567
Retail Transmission Rate - Line and Transformation Connection Service Rates - Interval Metered	\$/kW	3.1577



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Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING \$/kW 0.5368

MONTHLY RATES AND CHARGES - Regulatory Component

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



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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	\$	561.97
Distribution Volumetric Rate	\$/kW	1.2441
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0114
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1772

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism Rate Generator for 2027 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)	\$	9.80
Distribution Volumetric Rate	\$/kWh	0.0305
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

MONTHLY RATES AND CHARGES - Regulatory Component

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



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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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)	\$	7.13
Distribution Volumetric Rate	\$/kW	20.5118
Low Voltage Service Rate	\$/kW	0.7827
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.0018)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1900
Retail Transmission Rate - Network Service Rate	\$/kW	2.7819
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1705

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism Rate Generator for 2027 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)	\$	4.82
Distribution Volumetric Rate	\$/kW	13.0369
Low Voltage Service Rate	\$/kW	0.7777
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0012
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1707
Retail Transmission Rate - Network Service Rate	\$/kW	2.7428
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1566

MONTHLY RATES AND CHARGES - Regulatory Component

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



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

microFIT SERVICE CLASSIFICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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.

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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 (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 (with the exception of wireless attachments)	\$	40.59



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Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

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.

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.032



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge ⁵	1580
Variance WMS – Sub-account CBR Class A ⁵	1580
Variance WMS – Sub-account CBR Class B ⁵	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power ⁴	1588
RSVA - Global Adjustment ⁴	1589
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595
<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
RSVA - Global Adjustment requested for disposition	1589
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	
Total Group 1 Balance requested for disposition	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568
Total Group 1 balance including Account 1568 requested for disposition	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate
Generator for 2027 Filers

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

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		2020									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2020	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments1 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 Adjustments1 during 2020	Closing Interest Amounts as of Dec 31, 2020
Group 1 Accounts											
LV Variance Account	1550					0					0
Smart Metering Entity Charge Variance Account	1551					0					0
RSVA - Wholesale Market Service Charge ⁵	1580					0					0
Variance WMS – Sub-account CBR Class A ⁵	1580					0					0
Variance WMS – Sub-account CBR Class B ⁵	1580					0					0
RSVA - Retail Transmission Network Charge	1584					0					0
RSVA - Retail Transmission Connection Charge	1586					0					0
RSVA - Power ⁴	1588					0					0
RSVA - Global Adjustment ⁴	1589					0					0
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595		(83,889)	(3,304,113)		3,220,224		21,437			21,437
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595					0					0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³						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
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	(83,889)	(3,304,113)	0	3,220,224	0	21,437	0	0	21,437
Total Group 1 Balance requested for disposition		0	(83,889)	(3,304,113)	0	3,220,224	0	21,437	0	0	21,437
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568										
Total Group 1 balance including Account 1568 requested for disposition		0	(83,889)	(3,304,113)	0	3,220,224	0	21,437	0	0	21,437



Ontario Energy Board

Incentive Rate-setting Mechanism Rate
Generator for 2027 Filers

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

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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 Adjustments1 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 Adjustments1 during 2021	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	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 ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595	3,220,224	(1,297,800)			1,922,424	21,437	14,978			36,415
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0	105,310	457,023		(351,713)	0	(1,929)			(1,929)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595										
<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
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		3,220,224	(1,192,490)	457,023	0	1,570,710	21,437	13,049	0	0	34,486
Total Group 1 Balance requested for disposition		3,220,224	(1,192,490)	457,023	0	1,570,710	21,437	13,049	0	0	34,486
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0
Total Group 1 balance including Account 1568 requested for disposition		3,220,224	(1,192,490)	457,023	0	1,570,710	21,437	13,049	0	0	34,486



Ontario Energy Board

Incentive Rate-setting Mechanism Rate
Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2022									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments1 during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments1 during 2022	Closing Interest Amounts as of Dec 31, 2022
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	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 ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595	1,922,424	(1,092,123)			830,301	36,415	23,373			59,788
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(351,713)	172,506			(179,207)	(1,929)	(5,663)			(7,592)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0	(2,679,849)	(4,212,664)		1,532,815	0	40,838			40,838
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³											
<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
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		1,570,710	(3,599,466)	(4,212,664)	0	2,183,908	34,486	58,549	0	0	93,035
Total Group 1 Balance requested for disposition		1,570,710	(3,599,466)	(4,212,664)	0	2,183,908	34,486	58,549	0	0	93,035
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		1,570,710	(3,599,466)	(4,212,664)	0	2,183,908	34,486	58,549	0	0	93,035



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Incentive Rate-setting Mechanism Rate
Generator for 2027 Filers

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

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		2023									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments1 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023
Group 1 Accounts											
LV Variance Account	1550	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0
Variance WMS – Sub-account CBR Class B ⁵	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 ⁴	1588	0				0	0				0
RSVA - Global Adjustment ⁴	1589	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595	830,301	(1,003,329)			(173,028)	59,788	16,056			75,844
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(179,207)	25,433			(153,775)	(7,592)	(12,213)			(19,805)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	1,532,815	(1,702,483)			(169,668)	40,838	(8,206)			32,632
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	(565,081)	(1,065,761)		500,680	0	28,520			28,520
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³											
<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
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		2,183,908	(3,245,460)	(1,065,761)	0	4,209	93,035	24,157	0	0	117,191
Total Group 1 Balance requested for disposition		2,183,908	(3,245,460)	(1,065,761)	0	4,209	93,035	24,157	0	0	117,191
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		2,183,908	(3,245,460)	(1,065,761)	0	4,209	93,035	24,157	0	0	117,191



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2024									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024
Group 1 Accounts											
LV Variance Account	1550	0			(139,469)	(139,469)	0			(3,114)	(3,114)
Smart Metering Entity Charge Variance Account	1551	0			(78,498)	(78,498)	0			(4,862)	(4,862)
RSVA - Wholesale Market Service Charge ⁵	1580	0			(804,766)	(804,766)	0			(26,162)	(26,162)
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0			359,373	359,373	0			0	0
RSVA - Retail Transmission Network Charge	1584	0			314,977	314,977	0			20,859	20,859
RSVA - Retail Transmission Connection Charge	1586	0			330,059	330,059	0			26,202	26,202
RSVA - Power ⁴	1588	0			198,350	198,350	0			20,112	20,112
RSVA - Global Adjustment ⁴	1589	0			1,783,788	1,783,788	0			132,064	132,064
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595	(173,028)	(493)			(173,521)	75,844	(9,662)			66,182
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(153,775)	1,281			(152,494)	(19,805)	(12,127)			(31,931)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(169,668)	(294)			(169,962)	32,632	(31,723)			909
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	500,680	(396,266)			104,414	28,520	11,061			39,581
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	(4,688,510)	(4,685,817)		(2,694)	0	68,528			68,528
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595										
<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
RSVA - Global Adjustment requested for disposition	1589	0	0	0	1,783,788	1,783,788	0	0	0	132,064	132,064
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		4,209	(5,084,282)	(4,685,817)	180,026	(214,230)	117,191	26,077	0	33,036	176,304
Total Group 1 Balance requested for disposition		4,209	(5,084,282)	(4,685,817)	1,963,814	1,569,558	117,191	26,077	0	165,100	308,368
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0
Total Group 1 balance including Account 1568 requested for disposition		4,209	(5,084,282)	(4,685,817)	1,963,814	1,569,558	117,191	26,077	0	165,100	308,368



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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		2025									
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit/ (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments1 during 2025	Closing Interest Amounts as of Dec 31, 2025
Group 1 Accounts											
LV Variance Account	1550	(139,469)	(497,622)	(193,967)		(443,123)	(3,114)	(4,529)	(3,302)		(4,342)
Smart Metering Entity Charge Variance Account	1551	(78,498)	(15,335)	(54,601)		(39,232)	(4,862)	(995)	(2,334)		(3,522)
RSVA - Wholesale Market Service Charge ⁵	1580	(804,766)	(1,035,682)	(595,873)		(1,244,574)	(26,162)	1,852	(47,825)		23,515
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0		0	0	0	0		0
Variance WMS – Sub-account CBR Class B ⁵	1580	359,373	265,471	94,583		530,260	0	0	0		0
RSVA - Retail Transmission Network Charge	1584	314,977	(20,045)	254,849		40,083	20,859	314	12,682		8,491
RSVA - Retail Transmission Connection Charge	1586	330,059	21,535	266,143		85,451	26,202	(713)	19,959		5,531
RSVA - Power ⁴	1588	198,350	396,796	(457,120)	(156,674)	895,591	20,112	(94,557)	(104,689)		30,244
RSVA - Global Adjustment ⁴	1589	1,783,788	(1,007,234)	618,499	80,291	238,346	132,064	19,835	96,181		55,718
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595	(173,521)	347			(173,174)	66,182	(5,910)			60,271
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(152,494)	(1,464)			(153,958)	(31,931)	(7,423)			(39,354)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(169,962)	1,212			(168,750)	909	(18,115)			(17,206)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	104,414	1,051			105,465	39,581	2,191			41,772
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	(2,694)	(647,824)			(650,517)	68,528	(36,841)			31,687
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0	2,207,635	2,866,699		(659,064)	0	(36,387)			(36,387)
Disposition and Recovery/Refund of Regulatory Balances (2026) ³											
<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
RSVA - Global Adjustment requested for disposition	1589	1,783,788	(1,007,234)	618,499	80,291	238,346	132,064	19,835	96,181	0	55,718
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(214,230)	676,075	2,180,713	(156,674)	(1,875,542)	176,304	(201,113)	(125,509)	0	100,699
Total Group 1 Balance requested for disposition		1,569,558	(331,159)	2,799,212	(76,383)	(1,637,196)	308,368	(181,279)	(29,328)	0	156,417
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0		0	0				0
Total Group 1 balance including Account 1568 requested for disposition		1,569,558	(331,159)	2,799,212	(76,383)	(1,637,196)	308,368	(181,279)	(29,328)	0	156,417



Ontario Energy Board

Incentive Rate-setting Mechanism Rate
Generator for 2027 Filers

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

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		2026				Projected Interest on Dec-31-2026 Balances				
Account Descriptions	Account Number	Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Total Interest	Total Claim	Account Disposition: Yes/No?
Group 1 Accounts										
LV Variance Account	1550	54,499	(8,460)	(497,622)	4,119	(12,689)		(8,571)	(506,193)	
Smart Metering Entity Charge Variance Account	1551	(23,897)	(6,201)	(15,335)	2,679	(391)		2,287	(13,048)	
RSVA - Wholesale Market Service Charge ⁵	1580	(208,893)	(3,368)	(1,035,681)	26,883	(26,410)		473	(1,035,208)	
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0			0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580	264,789	0	265,471	0	6,770		6,770	272,240	
RSVA - Retail Transmission Network Charge	1584	60,128	23,696	(20,045)	(15,205)	(511)		(15,716)	(35,761)	
RSVA - Retail Transmission Connection Charge	1586	63,916	22,485	21,535	(16,955)	549		(16,405)	5,130	
RSVA - Power ⁴	1588	217,914	1,937	677,677	28,307	17,281		45,588	723,265	
RSVA - Global Adjustment ⁴	1589	1,145,725	105,706	(907,379)	(49,988)	(23,138)		(73,126)	(980,505)	
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595			(173,174)	60,271	(4,416)		55,855	(117,318)	Yes
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			(153,958)	(39,354)	(3,926)		(43,280)	0	No
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			(168,750)	(17,206)	(4,303)		(21,509)	(190,259)	Yes
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			105,465	41,772	2,689		44,461	0	No
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			(650,517)	31,687	(16,588)		15,099	0	No
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595			(659,064)	(36,387)	(16,806)		(53,194)	0	No
Disposition and Recovery/Refund of Regulatory Balances (2026) ³										
<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	(1,520,739)		1,520,739	0	38,779		38,779	0	No
RSVA - Global Adjustment requested for disposition	1589	1,145,725	105,706	(907,379)	(49,988)	(23,138)	0	(73,126)	(980,505)	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(1,092,283)	30,089	(783,260)	70,610	(19,973)	0	50,638	(897,152)	
Total Group 1 Balance requested for disposition		53,442	135,795	(1,690,639)	20,622	(43,111)	0	(22,489)	(1,877,657)	
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0	
Total Group 1 balance including Account 1568 requested for disposition		53,442	135,795	(1,690,639)	20,622	(43,111)	0	(22,489)	(1,877,657)	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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		2.1.7 RRR ⁵	
Account Descriptions	Account Number	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
Group 1 Accounts			
LV Variance Account	1550	(447,465)	0
Smart Metering Entity Charge Variance Account	1551	(42,755)	0
RSVA - Wholesale Market Service Charge ⁵	1580	(690,799)	530,260
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0	(530,260)
RSVA - Retail Transmission Network Charge	1584	48,574	0
RSVA - Retail Transmission Connection Charge	1586	90,982	0
RSVA - Power ⁴	1588	1,082,509	156,674
RSVA - Global Adjustment ⁴	1589	213,773	(80,291)
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595	(112,902)	0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(193,312)	0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(185,956)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	147,237	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	(618,831)	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	(695,452)	0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³			
<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
RSVA - Global Adjustment requested for disposition	1589	213,773	(80,291)
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(1,618,169)	156,674
Total Group 1 Balance requested for disposition		(1,404,396)	76,383
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0	0
Total Group 1 balance including Account 1568 requested for disposition		(1,404,396)	76,383



Incentive Rate-setting Mechanism Rate Generator
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Data on this worksheet has been populated using your most recent RRR filing.

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.

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2020 and pre-2020) ¹	1595 Recovery Proportion (2022) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ¹
RESIDENTIAL SERVICE CLASSIFICATION	kWh	278,992,075	0	2,891,309	0	0	0	278,992,075	0		50%	47%		29,361
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	69,556,795	44,234	14,817,630	44,234	0	0	69,556,795	44,234		13%	12%		2,143
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	206,948,607	663,949	171,830,557	567,603	8,697,274	15,713	198,251,333	648,236		30%	34%		241
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	31,790,582	84,129	31,790,582	84,129	0	0	31,790,582	84,129		6%	6%		4
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024	0	808,908	0	0	0	1,749,024	0		1%	0%		125
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	261,835	719	29,978	0	0	0	261,835	719		0%	0%		214
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,252,688	6,894	2,252,688	6,894	0	0	2,252,688	6,894		0%	1%		2,834
Total		591,551,607	799,924	224,421,652	702,860	8,697,274	15,713	582,854,333	784,211	0	100%	100%	0	34,922

Threshold Test

Total Claim (including Account 1568)

(\$1,877,657)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$1,877,657)

Threshold Test (Total claim per kWh) ²

(\$0.0032)

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

YES

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

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

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



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class				allocated based on Total less WMP				allocated based on Total less WMP				
	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2020 and pre-2020)	1595_(2022)	1568
RESIDENTIAL SERVICE CLASSIFICATION	47.2%	93.2%	47.9%	(238,735)	(12,160)	(495,518)	(16,866)	2,419	346,202	(58,659)	(89,422)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	11.8%	6.8%	11.9%	(59,520)	(888)	(123,540)	(4,205)	603	86,313	(15,251)	(22,831)	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	35.0%	0.0%	34.0%	(177,087)	0	(352,114)	(12,511)	1,795	246,010	(35,195)	(64,688)	0
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	5.4%	0.0%	5.5%	(27,203)	0	(56,463)	(1,922)	276	39,449	(7,039)	(11,416)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	(1,497)	0	(3,106)	(106)	15	2,170	(1,173)	0	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	(224)	0	(465)	(16)	2	325	0	0	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	(1,928)	0	(4,001)	(136)	20	2,795	0	(1,903)	0
Total	100.0%	100.0%	100.0%	(506,193)	(13,048)	(1,035,208)	(35,761)	5,130	723,265	(117,318)	(190,259)	0

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



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

1a The year Account 1589 GA was last disposed

2024

1b The year Account 1580 CBR Class B was last disposed

2024

Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?

Yes

(If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?

Yes

(If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)

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

2

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2025	
			July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	14,614,834	5,222,000
		kW	28,683	11,422
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	14,574,397	1,464,887
		kW	46,886	4,022
		Class A/B	A	B

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

1

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

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

Rate Class	Rate Class		2025
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	33,281,248
		kW	93,478



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Year the Account 1589 GA Balance Last Disposed

2024

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

		Total	2025
Non-RPP Consumption Less WMP Consumption	A	224,421,652	224,421,652
Less Class A Consumption for Partial Year Class A Customers	B	29,189,231	29,189,231
Less Consumption for Full Year Class A Customers	C	33,281,248	33,281,248
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	161,951,173	161,951,173
All Class B Consumption for Transition Customers	E	6,686,887	6,686,887
Transition Customers' Portion of Total Consumption	F = E/D	4.13%	

Allocation of Total GA Balance \$

Total GA Balance	G	-\$ 980,505
Transition Customers Portion of GA Balance	H=F*G	-\$ 40,485
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$ 940,021

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		2				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2025	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		5,222,000	5,222,000	78.09%	-\$ 31,616	-\$ 2,635
Customer 2		1,464,887	1,464,887	21.91%	-\$ 8,869	-\$ 739
Total		6,686,887	6,686,887	100.00%	-\$ 40,485	



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2025 Consumption excluding WMP	Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	2,891,309	0	0	2,891,309	1.9%	(\$17,505)	(\$0.0061) kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,817,630	0	0	14,817,630	9.5%	(\$89,711)	(\$0.0061) kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	171,830,557	33,281,248	35,876,118	102,673,191	66.1%	(\$621,617)	(\$0.0061) kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	31,790,582	0	0	31,790,582	20.5%	(\$192,471)	(\$0.0061) kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	808,908	0	0	808,908	0.5%	(\$4,897)	(\$0.0061) kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	29,978	0	0	29,978	0.0%	(\$181)	(\$0.0060) kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,252,688	0	0	2,252,688	1.5%	(\$13,639)	(\$0.0061) kWh
Total		224,421,652	33,281,248	35,876,118	155,264,286	100.0%	(\$940,021)	



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Incentive Rate-setting Mechanism Rate Generator for 2027 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

2024

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

		Total	2025
Total Consumption Less WMP Consumption	A	582,854,333	582,854,333
Less Class A Consumption for Partial Year Class A Customers	B	29,189,231	29,189,231
Less Consumption for Full Year Class A Customers	C	33,281,248	33,281,248
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	520,383,854	520,383,854
All Class B Consumption for Transition Customers	E	6,686,887	6,686,887
Transition Customers' Portion of Total Consumption	F = E/D	1.28%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$ 272,240
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 3,498
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 268,742

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers	2					
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 2025	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		5,222,000	5,222,000	78.09%	\$ 2,732	\$ 228
Customer 2		1,464,887	1,464,887	21.91%	\$ 766	\$ 64
Total		6,686,887	6,686,887	100.00%	\$ 3,498	\$ 292

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

The year Account 1580 CBR Class B was last disposed

2024

		Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	278,992,075	0	0	0	0	0	278,992,075	0	54.3%	\$145,955	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	69,556,795	44,234	0	0	0	0	69,556,795	44,234	13.5%	\$36,389	\$0.0005	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	198,251,333	648,236	33,281,248	93,478	35,876,118	91,013	129,093,967	463,745	25.1%	\$67,536	\$0.1456	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	31,790,582	84,129	0	0	0	0	31,790,582	84,129	6.2%	\$16,631	\$0.1977	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024	0	0	0	0	0	1,749,024	0	0.3%	\$915	\$0.0005	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	261,835	719	0	0	0	0	261,835	719	0.1%	\$137	\$0.1907	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,252,688	6,894	0	0	0	0	2,252,688	6,894	0.4%	\$1,178	\$0.1709	kW
Total		582,854,333	784,211	33,281,248	93,478	35,876,118	91,013	513,696,966	599,720	100.0%	\$268,741		



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Incentive Rate-setting Mechanism Rate Generator for 2027 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) **12** **Rate Rider Recovery to be used below**
LRAM Proposed Rate Rider Recovery Period (in months) **12** **Rate Rider Recovery to be used below**

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	278,992,075	0	278,992,075	0	(562,739)		(0.0020)	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	69,556,795	44,234	69,556,795	44,234	(139,318)		(0.0020)	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	206,948,607	663,949	198,251,333	648,236	(287,686)	(106,104)	(0.4333)	(0.1637)	0.0000
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	31,790,582	84,129	31,790,582	84,129	(64,318)		(0.7645)	0.0000	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024	0	1,749,024	0	(3,696)		(0.0021)	0.0000	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	261,835	719	261,835	719	(378)		(0.5257)	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,252,688	6,894	2,252,688	6,894	(5,153)		(0.7474)	0.0000	0.0000

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

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



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2025	2027
OEB-Approved Rate Base	\$ 80,671,832	\$ 80,671,832
OEB-Approved Regulatory Taxable Income	-\$ 21,159	-\$ 21,159
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		-\$ 3,174
Provincial Taxes Payable		-\$ 2,433
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	-\$ 5,607	-\$ 5,607
OEB-Approved Total Tax Credits (enter as positive number)	\$ 533	\$ 533
Income Tax Provision	\$ -	\$ -
Grossed-up Income Taxes	\$ -	\$ -
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

Notes

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

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

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

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	278,992,075		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	69,556,795	44,234	0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	206,948,607	663,949	0	0.0000 kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	31,790,582	84,129	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,749,024		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	261,835	719	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,252,688	6,894	0	0.0000 kW
Total		591,551,607	799,924	\$0	



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh	
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	278,992,075	0	1.0425	290,849,239	
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0074	278,992,075	0	1.0425	290,849,239	
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087	69,556,795	44,234	1.0425	72,512,959	
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	69,556,795	44,234	1.0425	72,512,959	
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.4509	206,948,607	663,949			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7567	206,948,607	663,949			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.1577	206,948,607	663,949			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	0.5368	206,948,607	663,949			For this line item, please ensure that the consumption and demand values have been adjusted to account for non-interval/interval customers.
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087	1,749,024	0	1.0425	1,823,358	
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	1,749,024	0	1.0425	1,823,358	
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7819	261,835	719			
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1705	261,835	719			
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7428	2,252,688	6,894			
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1566	2,252,688	6,894			

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Hydro One				Network				Line Connection				Transformation Connection				Total Connection
Month				Units Billed	Rate	Amount		Units Billed	Rate	Amount		Units Billed	Rate	Amount		Amount
January				85,042	\$5,3280	\$	453,106	41,107	\$0.6882	\$	28,290	85,094	\$3,4894	\$	296,927	\$ 325,217
February				78,904	\$5,3280	\$	420,403	39,670	\$0.6882	\$	27,301	80,054	\$3,4894	\$	279,341	\$ 306,642
March				73,423	\$5,3280	\$	391,195	37,618	\$0.6882	\$	25,889	75,033	\$3,4894	\$	261,822	\$ 287,711
April				72,071	\$5,3280	\$	383,994	38,191	\$0.6882	\$	26,283	74,760	\$3,4894	\$	260,869	\$ 287,152
May				84,358	\$5,3280	\$	449,459	42,153	\$0.6882	\$	29,010	88,062	\$3,4894	\$	307,284	\$ 336,293
June				131,163	\$5,3280	\$	698,839	64,624	\$0.6882	\$	44,474	138,009	\$3,4894	\$	481,567	\$ 526,042
July				129,909	\$5,3280	\$	692,155	62,092	\$0.6882	\$	42,732	135,721	\$3,4894	\$	473,584	\$ 516,316
August				138,769	\$5,3280	\$	739,360	69,759	\$0.6882	\$	48,008	139,438	\$3,4894	\$	486,554	\$ 534,562
September				105,998	\$5,3280	\$	564,756	59,113	\$0.6882	\$	40,682	111,526	\$3,4894	\$	389,160	\$ 429,841
October				96,526	\$5,3280	\$	514,292	63,945	\$0.6882	\$	44,007	115,961	\$3,4894	\$	404,706	\$ 448,712
November				90,944	\$5,3280	\$	484,550	50,097	\$0.6882	\$	34,477	95,492	\$3,4894	\$	333,208	\$ 367,685
December				94,241	\$5,3280	\$	502,117	54,206	\$0.6882	\$	37,305	96,141	\$3,4894	\$	335,474	\$ 372,779
Total				1,181,349	\$	5,3280	\$ 6,294,226	622,577	\$ 0.6882	\$ 428,457		1,235,311	\$ 3,4894	\$ 4,310,495	\$	4,738,952

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

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

Total				Network				Line Connection				Transformation Connection				Total Connection
Month				Units Billed	Rate	Amount		Units Billed	Rate	Amount		Units Billed	Rate	Amount		Amount
January				85,042	\$	5,3280	\$ 453,106	41,107	\$ 0.6882	\$ 28,290		85,094	\$ 3,4894	\$ 296,927	\$	325,217
February				78,904	\$	5,3280	\$ 420,403	39,670	\$ 0.6882	\$ 27,301		80,054	\$ 3,4894	\$ 279,341	\$	306,642
March				73,423	\$	5,3280	\$ 391,195	37,618	\$ 0.6882	\$ 25,889		75,033	\$ 3,4894	\$ 261,822	\$	287,711
April				72,071	\$	5,3280	\$ 383,994	38,191	\$ 0.6882	\$ 26,283		74,760	\$ 3,4894	\$ 260,869	\$	287,152
May				84,358	\$	5,3280	\$ 449,459	42,153	\$ 0.6882	\$ 29,010		88,062	\$ 3,4894	\$ 307,284	\$	336,293
June				131,163	\$	5,3280	\$ 698,839	64,624	\$ 0.6882	\$ 44,474		138,009	\$ 3,4894	\$ 481,567	\$	526,042
July				129,909	\$	5,3280	\$ 692,155	62,092	\$ 0.6882	\$ 42,732		135,721	\$ 3,4894	\$ 473,584	\$	516,316
August				138,769	\$	5,3280	\$ 739,360	69,759	\$ 0.6882	\$ 48,008		139,438	\$ 3,4894	\$ 486,554	\$	534,562
September				105,998	\$	5,3280	\$ 564,756	59,113	\$ 0.6882	\$ 40,682		111,526	\$ 3,4894	\$ 389,160	\$	429,841
October				96,526	\$	5,3280	\$ 514,292	63,945	\$ 0.6882	\$ 44,007		115,961	\$ 3,4894	\$ 404,706	\$	448,712
November				90,944	\$	5,3280	\$ 484,550	50,097	\$ 0.6882	\$ 34,477		95,492	\$ 3,4894	\$ 333,208	\$	367,685
December				94,241	\$	5,3280	\$ 502,117	54,206	\$ 0.6882	\$ 37,305		96,141	\$ 3,4894	\$ 335,474	\$	372,779
Total				1,181,349	\$	5,33	\$ 6,294,226	622,577	\$ 0.69	\$ 428,457		1,235,311	\$ 3,49	\$ 4,310,495	\$	4,738,952

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 4,738,952

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
February	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
March	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
April	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
May	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
June	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
July	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
August	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
September	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
October	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
November	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
December	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -	\$ -	\$ -	
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	85,042	\$ 5.4708	\$ 465,250	41,107	\$ 0.7054	\$ 28,997	85,094	\$ 3.5764	\$ 304,331	\$		\$ 333,327	
February	78,904	\$ 5.4708	\$ 431,670	39,670	\$ 0.7054	\$ 27,983	80,054	\$ 3.5764	\$ 286,305	\$		\$ 314,289	
March	73,423	\$ 5.4708	\$ 401,680	37,618	\$ 0.7054	\$ 26,536	75,033	\$ 3.5764	\$ 268,349	\$		\$ 294,885	
April	72,071	\$ 5.4708	\$ 394,286	38,191	\$ 0.7054	\$ 26,940	74,760	\$ 3.5764	\$ 267,373	\$		\$ 294,313	
May	84,358	\$ 5.4708	\$ 461,505	42,153	\$ 0.7054	\$ 29,735	88,062	\$ 3.5764	\$ 314,945	\$		\$ 344,680	
June	131,163	\$ 5.4708	\$ 717,569	64,624	\$ 0.7054	\$ 45,586	138,009	\$ 3.5764	\$ 493,574	\$		\$ 539,160	
July	129,909	\$ 5.4708	\$ 710,706	62,092	\$ 0.7054	\$ 43,800	135,721	\$ 3.5764	\$ 485,391	\$		\$ 529,191	
August	138,769	\$ 5.4708	\$ 759,176	69,759	\$ 0.7054	\$ 49,208	139,438	\$ 3.5764	\$ 498,685	\$		\$ 547,893	
September	105,998	\$ 5.4708	\$ 579,892	59,113	\$ 0.7054	\$ 41,698	111,526	\$ 3.5764	\$ 398,862	\$		\$ 440,561	
October	96,526	\$ 5.4708	\$ 528,076	63,945	\$ 0.7054	\$ 45,107	115,981	\$ 3.5764	\$ 414,796	\$		\$ 459,903	
November	90,944	\$ 5.4708	\$ 497,537	50,097	\$ 0.7054	\$ 35,339	95,492	\$ 3.5764	\$ 341,516	\$		\$ 376,854	
December	94,241	\$ 5.4708	\$ 515,575	54,206	\$ 0.7054	\$ 38,237	96,141	\$ 3.5764	\$ 343,838	\$		\$ 382,075	
Total	1,181,349	\$ 5.47	\$ 6,462,922	622,577	\$ 0.71	\$ 439,165	1,235,311	\$ 3.58	\$ 4,417,967	\$		\$ 4,857,132	

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

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

Total				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	85,042	\$ 5.4708	\$ 465,250	41,107	\$ 0.7054	\$ 28,997	85,094	\$ 3.5764	\$ 304,331	\$		\$ 333,327	
February	78,904	\$ 5.4708	\$ 431,670	39,670	\$ 0.7054	\$ 27,983	80,054	\$ 3.5764	\$ 286,305	\$		\$ 314,289	
March	73,423	\$ 5.4708	\$ 401,680	37,618	\$ 0.7054	\$ 26,536	75,033	\$ 3.5764	\$ 268,349	\$		\$ 294,885	
April	72,071	\$ 5.4708	\$ 394,286	38,191	\$ 0.7054	\$ 26,940	74,760	\$ 3.5764	\$ 267,373	\$		\$ 294,313	
May	84,358	\$ 5.4708	\$ 461,505	42,153	\$ 0.7054	\$ 29,735	88,062	\$ 3.5764	\$ 314,945	\$		\$ 344,680	
June	131,163	\$ 5.4708	\$ 717,569	64,624	\$ 0.7054	\$ 45,586	138,009	\$ 3.5764	\$ 493,574	\$		\$ 539,160	
July	129,909	\$ 5.4708	\$ 710,706	62,092	\$ 0.7054	\$ 43,800	135,721	\$ 3.5764	\$ 485,391	\$		\$ 529,191	
August	138,769	\$ 5.4708	\$ 759,176	69,759	\$ 0.7054	\$ 49,208	139,438	\$ 3.5764	\$ 498,685	\$		\$ 547,893	
September	105,998	\$ 5.4708	\$ 579,892	59,113	\$ 0.7054	\$ 41,698	111,526	\$ 3.5764	\$ 398,862	\$		\$ 440,561	
October	96,526	\$ 5.4708	\$ 528,076	63,945	\$ 0.7054	\$ 45,107	115,981	\$ 3.5764	\$ 414,796	\$		\$ 459,903	
November	90,944	\$ 5.4708	\$ 497,537	50,097	\$ 0.7054	\$ 35,339	95,492	\$ 3.5764	\$ 341,516	\$		\$ 376,854	
December	94,241	\$ 5.4708	\$ 515,575	54,206	\$ 0.7054	\$ 38,237	96,141	\$ 3.5764	\$ 343,838	\$		\$ 382,075	
Total	1,181,349	\$ 5.47	\$ 6,462,922	622,577	\$ 0.71	\$ 439,165	1,235,311	\$ 3.58	\$ 4,417,967	\$		\$ 4,857,132	

Low Voltage Switchgear Credit (if applicable)													\$ -
Total including deduction for Low Voltage Switchgear Credit													\$ 4,857,132

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
February	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
March	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
April	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
May	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
June	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
July	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
August	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
September	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
October	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
November	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
December	-	\$ 6.3900	\$ -	-	\$ 1.0300	\$ -	-	\$ 3.4700	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	85,042	\$ 5.4708	\$ 465,250	41,107	\$ 0.7054	\$ 28,997	85,094	\$ 3.5764	\$ 304,331	\$ 333,327
February	78,904	\$ 5.4708	\$ 431,670	39,670	\$ 0.7054	\$ 27,983	80,054	\$ 3.5764	\$ 286,305	\$ 314,289
March	73,423	\$ 5.4708	\$ 401,680	37,618	\$ 0.7054	\$ 26,536	75,033	\$ 3.5764	\$ 268,349	\$ 294,885
April	72,071	\$ 5.4708	\$ 394,286	38,191	\$ 0.7054	\$ 26,940	74,760	\$ 3.5764	\$ 267,373	\$ 294,313
May	84,358	\$ 5.4708	\$ 461,505	42,153	\$ 0.7054	\$ 29,735	88,062	\$ 3.5764	\$ 314,945	\$ 344,680
June	131,163	\$ 5.4708	\$ 717,569	64,624	\$ 0.7054	\$ 45,586	138,009	\$ 3.5764	\$ 493,574	\$ 539,160
July	129,909	\$ 5.4708	\$ 710,706	62,092	\$ 0.7054	\$ 43,800	135,721	\$ 3.5764	\$ 485,391	\$ 529,191
August	138,769	\$ 5.4708	\$ 759,176	69,759	\$ 0.7054	\$ 49,208	139,438	\$ 3.5764	\$ 498,685	\$ 547,893
September	105,998	\$ 5.4708	\$ 579,892	59,113	\$ 0.7054	\$ 41,698	111,526	\$ 3.5764	\$ 398,862	\$ 440,561
October	96,526	\$ 5.4708	\$ 528,076	63,945	\$ 0.7054	\$ 45,107	115,981	\$ 3.5764	\$ 414,796	\$ 459,903
November	90,944	\$ 5.4708	\$ 497,537	50,097	\$ 0.7054	\$ 35,339	95,492	\$ 3.5764	\$ 341,516	\$ 376,854
December	94,241	\$ 5.4708	\$ 515,575	54,206	\$ 0.7054	\$ 38,237	96,141	\$ 3.5764	\$ 343,838	\$ 382,075
Total	1,181,349	\$ 5.47	\$ 6,462,922	622,577	\$ 0.71	\$ 439,165	1,235,311	\$ 3.58	\$ 4,417,967	\$ 4,857,132

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	85,042	\$ 5.47	\$ 465,250	41,107	\$ 0.71	\$ 28,997	85,094	\$ 3.58	\$ 304,331	\$ 333,327
February	78,904	\$ 5.47	\$ 431,670	39,670	\$ 0.71	\$ 27,983	80,054	\$ 3.58	\$ 286,305	\$ 314,289
March	73,423	\$ 5.47	\$ 401,680	37,618	\$ 0.71	\$ 26,536	75,033	\$ 3.58	\$ 268,349	\$ 294,885
April	72,071	\$ 5.47	\$ 394,286	38,191	\$ 0.71	\$ 26,940	74,760	\$ 3.58	\$ 267,373	\$ 294,313
May	84,358	\$ 5.47	\$ 461,505	42,153	\$ 0.71	\$ 29,735	88,062	\$ 3.58	\$ 314,945	\$ 344,680
June	131,163	\$ 5.47	\$ 717,569	64,624	\$ 0.71	\$ 45,586	138,009	\$ 3.58	\$ 493,574	\$ 539,160
July	129,909	\$ 5.47	\$ 710,706	62,092	\$ 0.71	\$ 43,800	135,721	\$ 3.58	\$ 485,391	\$ 529,191
August	138,769	\$ 5.47	\$ 759,176	69,759	\$ 0.71	\$ 49,208	139,438	\$ 3.58	\$ 498,685	\$ 547,893
September	105,998	\$ 5.47	\$ 579,892	59,113	\$ 0.71	\$ 41,698	111,526	\$ 3.58	\$ 398,862	\$ 440,561
October	96,526	\$ 5.47	\$ 528,076	63,945	\$ 0.71	\$ 45,107	115,981	\$ 3.58	\$ 414,796	\$ 459,903
November	90,944	\$ 5.47	\$ 497,537	50,097	\$ 0.71	\$ 35,339	95,492	\$ 3.58	\$ 341,516	\$ 376,854
December	94,241	\$ 5.47	\$ 515,575	54,206	\$ 0.71	\$ 38,237	96,141	\$ 3.58	\$ 343,838	\$ 382,075
Total	1,181,349	\$ 5.47	\$ 6,462,922	622,577	\$ 0.71	\$ 439,165	1,235,311	\$ 3.58	\$ 4,417,967	\$ 4,857,132

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 4,857,132

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	290,849,239	0	2,966,662	41.8%	2,703,559	0.0093
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087	72,512,959	44,234	630,863	8.9%	574,914	0.0079
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.4509		663,949	2,955,170	41.7%	2,693,086	4.0562
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7567		663,949	502,410	7.1%	457,853	0.6895
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087	1,823,358	0	15,863	0.2%	14,456	0.0079
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7819		719	1,999	0.0%	1,822	2.5352
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7428		6,894	18,909	0.3%	17,232	2.4996

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	0.0074	290,849,239	0	2,152,284	41.8%	2,030,103	0.0070
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	72,512,959	44,234	514,842	10.0%	485,615	0.0067
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.1577		663,949	2,096,551	40.7%	1,977,534	2.9784
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5368		663,949	356,408	6.9%	336,175	0.5063
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	1,823,358	0	12,946	0.3%	12,211	0.0067
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1705		719	1,560	0.0%	1,471	2.0473
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1566		6,894	14,868	0.3%	14,024	2.0342

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	0.0093	290,849,239	0	2,703,559	41.8%	2,703,571	0.0093
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079	72,512,959	44,234	574,914	8.9%	574,916	0.0079
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.0562		663,949	2,693,086	41.7%	2,693,098	4.0562
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.6895		663,949	457,825	7.1%	457,827	0.6896
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079	1,823,358	0	14,456	0.2%	14,456	0.0079
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.5352		719	1,822	0.0%	1,822	2.5352
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4996		6,894	17,232	0.3%	17,232	2.4996

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	0.0070	290,849,239	0	2,030,103	41.8%	2,030,103	0.0070
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067	72,512,959	44,234	485,615	10.0%	485,615	0.0067
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.9784		663,949	1,977,534	40.7%	1,977,534	2.9784
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5063		663,949	336,175	6.9%	336,175	0.5063
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067	1,823,358	0	12,211	0.3%	12,211	0.0067
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0473		719	1,471	0.0%	1,471	2.0473
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0342		6,894	14,024	0.3%	14,024	2.0342

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Price Escalator	3.00%	Productivity Factor	0.00%
Choose Stretch Factor Group	I	Price Cap Index	3.00%
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	35.21	0.0000			3.00%	36.27	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	43.37	0.0000	0.0169		3.00%	44.67	0.0174
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	268.1	-0.3683	2.5987	-0.0036	3.00%	275.76	2.6730
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	561.97	-1.2190	1.2441	-0.0027	3.00%	577.57	1.2786
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.8	-0.0139	0.0305	0.0000	3.00%	10.08	0.0314
SENTINEL LIGHTING SERVICE CLASSIFICATION	7.13	0.7408	20.5118	2.1313	3.00%	8.11	23.3224
STREET LIGHTING SERVICE CLASSIFICATION	4.82	0.0000	13.0369		3.00%	4.96	13.4280
microFIT SERVICE CLASSIFICATION	5					5	

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	23.50%
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Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.42
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Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

	\$	44.47
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Miscellaneous Service Charges

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

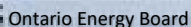
Retail Service Charges

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

* OEB approved inflation rate effective in 2027

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

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



for 2027 Filers

In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".

In column B, choose the associated unit from the drop-down menu.

In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.

In column E, enter the expiry date (e.g. April 30, 2027) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

[illegible][illegible][illegible][illegible][illegible][illegible]

			- effective until	2012 (sig April 6, 2007)	
			- effective until		
			- effective until		
			- effective until		



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

microFIT SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SUB-TOTAL
			- 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 January 1, 2027

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

EB-2026-0038

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	\$	36.27
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0020)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0070

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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	\$	44.67
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0174
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0020)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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.

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	275.76
Distribution Volumetric Rate	\$/kW	2.6730
Low Voltage Service Rate	\$/kW	1.1388
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.1637)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.4333)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1456
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.0562
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.6896
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.9784
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5063

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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	\$	577.57
Distribution Volumetric Rate	\$/kW	1.2786
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.7645)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1977

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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)	\$	10.08
Distribution Volumetric Rate	\$/kWh	0.0314
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0021)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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)	\$	8.11
Distribution Volumetric Rate	\$/kW	23.3224
Low Voltage Service Rate	\$/kW	0.7827
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0060)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.5257)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1907
Retail Transmission Rate - Network Service Rate	\$/kW	2.5352
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0473

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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)	\$	4.96
Distribution Volumetric Rate	\$/kW	13.4280
Low Voltage Service Rate	\$/kW	0.7777
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.7474)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1709
Retail Transmission Rate - Network Service Rate	\$/kW	2.4996
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0342

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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.

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0038

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 (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 (with the exception of wireless attachments)	\$	41.81

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

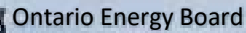
EB-2026-0038

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.032



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1197/kWh (IESO's Monthly Market Report for May 2026) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.21	1	\$ 35.21	\$ 36.27	1	\$ 36.27	\$ 1.06	3.01%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 35.21			\$ 36.27	\$ 1.06	3.01%
Line Losses on Cost of Power	\$ 0.1275	32	\$ 4.06	\$ 0.1275	32	\$ 4.06	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0001	750	\$ (0.08)	-\$ 0.0020	750	\$ (1.50)	\$ (1.43)	1900.00%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0028	750	\$ 2.10	\$ 0.0028	750	\$ 2.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42.09			\$ 41.73	\$ (0.36)	-0.87%
RTSR - Network	\$ 0.0102	782	\$ 7.98	\$ 0.0093	782	\$ 7.27	\$ (0.70)	-8.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0074	782	\$ 5.79	\$ 0.0070	782	\$ 5.47	\$ (0.31)	-5.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.86			\$ 54.47	\$ (1.38)	-2.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	782	\$ 3.67	\$ 0.0047	782	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	782	\$ 0.47	\$ 0.0006	782	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 155.89			\$ 154.51	\$ (1.38)	-0.89%
HST	13%		\$ 20.27	13%		\$ 20.09	\$ (0.18)	-0.89%
Ontario Electricity Rebate	23.5%		\$ (36.63)	23.5%		\$ (36.31)	\$ 0.32	
Total Bill on TOU			\$ 139.52			\$ 138.28	\$ (1.24)	-0.89%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0425		
Proposed/Approved Loss Factor	1.0425		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 43.37	1	\$ 43.37	\$ 44.67	1	\$ 44.67	\$ 1.30	3.00%
Distribution Volumetric Rate	\$ 0.0169	2000	\$ 33.80	\$ 0.0174	2000	\$ 34.80	\$ 1.00	2.96%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 77.17			\$ 79.47	\$ 2.30	2.98%
Line Losses on Cost of Power	\$ 0.1275	85	\$ 10.84	\$ 0.1275	85	\$ 10.84	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0020	2,000	\$ (4.00)	\$ (4.00)	
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0026	2,000	\$ 5.20	\$ 0.0026	2,000	\$ 5.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 94.63			\$ 92.93	\$ (1.70)	-1.80%
RTSR - Network	\$ 0.0087	2,085	\$ 18.14	\$ 0.0079	2,085	\$ 16.47	\$ (1.67)	-9.20%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	2,085	\$ 14.80	\$ 0.0067	2,085	\$ 13.97	\$ (0.83)	-5.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 127.57			\$ 123.37	\$ (4.20)	-3.29%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,085	\$ 9.80	\$ 0.0047	2,085	\$ 9.80	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,085	\$ 1.25	\$ 0.0006	2,085	\$ 1.25	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 393.91			\$ 389.71	\$ (4.20)	-1.07%
HST	13%		\$ 51.21	13%		\$ 50.66	\$ (0.55)	-1.07%
Ontario Electricity Rebate	23.5%		\$ (92.57)	23.5%		\$ (91.58)	\$ 0.99	
Total Bill on TOU			\$ 352.55			\$ 348.79	\$ (3.76)	-1.07%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

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	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 268.10	1	\$ 268.10	\$ 275.76	1	\$ 275.76	\$ 7.66	2.86%
Distribution Volumetric Rate	\$ 2.5987	100	\$ 259.87	\$ 2.6730	100	\$ 267.30	\$ 7.43	2.86%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 527.97			\$ 543.06	\$ 15.09	2.86%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0134	100	\$ 1.34	\$ 0.5970	100	\$ (59.70)	\$ (61.04)	-4555.22%
CBR Class B Rate Riders	\$ 0.1569	100	\$ 15.69	\$ 0.1456	100	\$ 14.56	\$ (1.13)	-7.20%
GA Rate Riders	\$ 0.0070	40,000	\$ 280.00	\$ 0.0061	40,000	\$ (244.00)	\$ (524.00)	-187.14%
Low Voltage Service Charge	\$ 1.1388	100	\$ 113.88	\$ 1.1388	100	\$ 113.88	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 938.88			\$ 367.80	\$ (571.08)	-60.83%
RTSR - Network	\$ 4.4509	100	\$ 445.09	\$ 4.0562	100	\$ 405.62	\$ (39.47)	-8.87%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.1577	100	\$ 315.77	\$ 2.9784	100	\$ 297.84	\$ (17.93)	-5.68%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,699.74			\$ 1,071.26	\$ (628.48)	-36.98%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	41,700	\$ 195.99	\$ 0.0047	41,700	\$ 195.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	41,700	\$ 25.02	\$ 0.0006	41,700	\$ 25.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	41,700	\$ 4,991.49	\$ 0.1197	41,700	\$ 4,991.49	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,912.49			\$ 6,284.01	\$ (628.48)	-9.09%
HST	13%		\$ 898.62	13%		\$ 816.92	\$ (81.70)	-9.09%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 7,811.11			\$ 7,100.93	\$ (710.18)	-9.09%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	200,000	kWh
Demand	50	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 561.97	1	\$ 561.97	\$ 577.57	1	\$ 577.57	\$ 15.60	2.78%
Distribution Volumetric Rate	\$ 1.2441	50	\$ 62.21	\$ 1.2786	50	\$ 63.93	\$ 1.73	2.77%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 624.18			\$ 641.50	\$ 17.32	2.78%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.0114	50	\$ 0.57	\$ 0.7645	50	\$ (38.23)	\$ (38.80)	-6806.14%
CBR Class B Rate Riders	\$ 0.1772	50	\$ 8.86	\$ 0.1977	50	\$ 9.89	\$ 1.03	11.57%
GA Rate Riders	\$ 0.0070	200,000	\$ 1,400.00	\$ 0.0061	200,000	\$ (1,220.00)	\$ (2,620.00)	-187.14%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,033.61			\$ (606.84)	\$ (2,640.45)	-129.84%
RTSR - Network	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,033.61			\$ (606.84)	\$ (2,640.45)	-129.84%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	208,500	\$ 979.95	\$ 0.0047	208,500	\$ 979.95	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	208,500	\$ 125.10	\$ 0.0006	208,500	\$ 125.10	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	208,500	\$ 24,957.45	\$ 0.1197	208,500	\$ 24,957.45	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 28,096.36			\$ 25,455.91	\$ (2,640.45)	-9.40%
HST	13%		\$ 3,652.53	13%		\$ 3,309.27	\$ (343.26)	-9.40%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 31,748.88			\$ 28,765.18	\$ (2,983.70)	-9.40%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0425		
Proposed/Approved Loss Factor	1.0425		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.80	125	\$ 1,225.00	\$ 10.08	125	\$ 1,260.00	\$ 35.00	2.86%
Distribution Volumetric Rate	\$ 0.0305	750	\$ 22.88	\$ 0.0314	750	\$ 23.55	\$ 0.67	2.95%
Fixed Rate Riders	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,247.88			\$ 1,283.55	\$ 35.68	2.86%
Line Losses on Cost of Power	\$ 0.1275	32	\$ 4.06	\$ 0.1275	32	\$ 4.06	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0021	750	\$ (1.58)	\$ (1.65)	-2200.00%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0026	750	\$ 1.95	\$ 0.0026	750	\$ 1.95	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	125	\$ -	\$ -	125	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,254.34			\$ 1,288.36	\$ 34.02	2.71%
RTSR - Network	\$ 0.0087	782	\$ 6.80	\$ 0.0079	782	\$ 6.18	\$ (0.63)	-9.20%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	782	\$ 5.55	\$ 0.0067	782	\$ 5.24	\$ (0.31)	-5.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,266.69			\$ 1,299.78	\$ 33.09	2.61%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	782	\$ 3.67	\$ 0.0047	782	\$ 3.67	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	782	\$ 0.47	\$ 0.0006	782	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	125	\$ 31.25	\$ 0.25	125	\$ 31.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,397.73			\$ 1,430.81	\$ 33.09	2.37%
HST	13%		\$ 181.70	13%		\$ 186.01	\$ 4.30	2.37%
Ontario Electricity Rebate	23.5%		\$ (328.47)	23.5%		\$ (336.24)	\$ (7.78)	
Total Bill on TOU			\$ 1,250.97			\$ 1,280.58	\$ 29.61	2.37%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	101	kWh	
Demand	-	kW	
Current Loss Factor	1.0425		
Proposed/Approved Loss Factor	1.0425		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 7.13	214	\$ 1,525.82	\$ 8.11	214	\$ 1,735.54	\$ 209.72	13.74%
Distribution Volumetric Rate	\$ 20.5118	101	\$ 2,071.69	\$ 23.3224	101	\$ 2,355.56	\$ 283.87	13.70%
Fixed Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
Volumetric Rate Riders	\$ -	101	\$ -	\$ -	101	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3,597.51			\$ 4,091.10	\$ 493.59	13.72%
Line Losses on Cost of Power	\$ 0.1197	4	\$ 0.51	\$ 0.1197	4	\$ 0.51	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0018	101	\$ (0.18)	-\$ 0.5257	101	\$ (53.10)	\$ (52.91)	29105.56%
CBR Class B Rate Riders	\$ 0.1900	101	\$ 19.19	\$ 0.1907	101	\$ 19.26	\$ 0.07	0.37%
GA Rate Riders	\$ 0.0070	101	\$ 0.71	-\$ 0.0060	101	\$ (0.61)	\$ (1.31)	-185.71%
Low Voltage Service Charge	\$ 0.7827	101	\$ 79.05	\$ 0.7827	101	\$ 79.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	214	\$ -	\$ -	214	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	101	\$ -	\$ -	101	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 3,696.79			\$ 4,136.23	\$ 439.43	11.89%
RTSR - Network	\$ 2.7819	105	\$ 292.91	\$ 2.5352	105	\$ 266.94	\$ (25.98)	-8.87%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1705	105	\$ 228.54	\$ 2.0473	105	\$ 215.57	\$ (12.97)	-5.68%
Sub-Total C - Delivery (including Sub-Total B)			\$ 4,218.24			\$ 4,618.73	\$ 400.49	9.49%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	105	\$ 0.49	\$ 0.0047	105	\$ 0.49	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	105	\$ 0.06	\$ 0.0006	105	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	214	\$ 53.50	\$ 0.25	214	\$ 53.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	101	\$ 12.09	\$ 0.1197	101	\$ 12.09	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 4,284.39			\$ 4,684.88	\$ 400.49	9.35%
HST	13%		\$ 556.97	13%		\$ 609.03	\$ 52.06	9.35%
Ontario Electricity Rebate	23.5%		\$ (1,006.83)	23.5%		\$ (1,100.95)		
Total Bill on Average IESO Wholesale Market Price			\$ 4,841.36			\$ 5,293.91	\$ 452.55	9.35%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	72	kWh
Demand	-	kW
Current Loss Factor	1.0425	
Proposed/Approved Loss Factor	1.0425	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 4.82	2834	\$ 13,659.88	\$ 4.96	2834	\$ 14,056.64	\$ 396.76	2.90%
Distribution Volumetric Rate	\$ 13.0369	72	\$ 938.66	\$ 13.4280	72	\$ 966.82	\$ 28.16	3.00%
Fixed Rate Riders	\$ -	2834	\$ -	\$ -	2834	\$ -	\$ -	
Volumetric Rate Riders	\$ -	72	\$ -	\$ -	72	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 14,598.54			\$ 15,023.46	\$ 424.92	2.91%
Line Losses on Cost of Power	\$ 0.1197	3	\$ 0.37	\$ 0.1197	3	\$ 0.37	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0012	72	\$ 0.09	\$ 0.7474	72	\$ (53.81)	\$ (53.90)	-62383.33%
CBR Class B Rate Riders	\$ 0.1707	72	\$ 12.29	\$ 0.1709	72	\$ 12.30	\$ 0.01	0.12%
GA Rate Riders	\$ 0.0070	72	\$ 0.50	\$ 0.0061	72	\$ (0.44)	\$ (0.94)	-187.14%
Low Voltage Service Charge	\$ 0.7777	72	\$ 55.99	\$ 0.7777	72	\$ 55.99	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	2834	\$ -	\$ -	2834	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	2834	\$ -	\$ -	2834	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	72	\$ -	\$ -	72	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 14,667.78			\$ 15,037.87	\$ 370.09	2.52%
RTSR - Network	\$ 2.7428	75	\$ 205.87	\$ 2.4996	75	\$ 187.62	\$ (18.25)	-8.87%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1566	75	\$ 161.87	\$ 2.0342	75	\$ 152.69	\$ (9.19)	-5.68%
Sub-Total C - Delivery (including Sub-Total B)			\$ 15,035.53			\$ 15,378.18	\$ 342.65	2.28%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	75	\$ 0.35	\$ 0.0047	75	\$ 0.35	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	75	\$ 0.05	\$ 0.0006	75	\$ 0.05	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	2834	\$ 708.50	\$ 0.25	2834	\$ 708.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	72	\$ 8.62	\$ 0.1197	72	\$ 8.62	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 15,753.04			\$ 16,095.69	\$ 342.65	2.18%
HST	13%		\$ 2,047.90	13%		\$ 2,092.44	\$ 44.54	2.18%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 17,800.94			\$ 18,188.13	\$ 387.19	2.18%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	316	kWh	
Demand	-	kW	
Current Loss Factor	1.0425		
Proposed/Approved Loss Factor	1.0425		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.21	1	\$ 35.21	\$ 36.27	1	\$ 36.27	\$ 1.06	3.01%
Distribution Volumetric Rate	\$ -	316	\$ -	\$ -	316	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	316	\$ -	\$ -	316	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 35.21			\$ 36.27	\$ 1.06	3.01%
Line Losses on Cost of Power	\$ 0.1275	13	\$ 1.71	\$ 0.1275	13	\$ 1.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0001	316	\$ (0.03)	\$ 0.0020	316	\$ (0.63)	\$ (0.60)	1900.00%
CBR Class B Rate Riders	\$ 0.0005	316	\$ 0.16	\$ 0.0005	316	\$ 0.16	\$ -	0.00%
GA Rate Riders	\$ -	316	\$ -	\$ -	316	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0028	316	\$ 0.88	\$ 0.0028	316	\$ 0.88	\$ -	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	\$ -	316	\$ -	\$ -	316	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38.35			\$ 38.81	\$ 0.46	1.20%
RTSR - Network	\$ 0.0102	329	\$ 3.36	\$ 0.0093	329	\$ 3.06	\$ (0.30)	-8.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0074	329	\$ 2.44	\$ 0.0070	329	\$ 2.31	\$ (0.13)	-5.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 44.15			\$ 44.18	\$ 0.03	0.07%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	329	\$ 1.55	\$ 0.0047	329	\$ 1.55	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	329	\$ 0.20	\$ 0.0006	329	\$ 0.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	202	\$ 19.82	\$ 0.0980	202	\$ 19.82	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	57	\$ 8.93	\$ 0.1570	57	\$ 8.93	\$ -	0.00%
TOU - On Peak	\$ 0.2030	57	\$ 11.55	\$ 0.2030	57	\$ 11.55	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 86.44			\$ 86.48	\$ 0.03	0.04%
HST	13%		\$ 11.24	13%		\$ 11.24	\$ 0.00	0.04%
Ontario Electricity Rebate	23.5%		\$ (20.31)	23.5%		\$ (20.32)	\$ (0.01)	
Total Bill on TOU			\$ 77.37			\$ 77.40	\$ 0.03	0.04%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Appendix C



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Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

Unlock Model

Utility Name

Essex Powerlines Corporation

Assigned EB Number

EB-2026-0038

Name and Title of Contact

Grace Flood, Director of Finance and Regulatory Affairs

Phone Number

519-737-9811 ext 163

Email Address

gfflood@essexpowerlines.ca

Last COS Re-based Year

2025

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your IRM 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.



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

- | | |
|-------------------------------|------------------------------|
| 1. Info | 8. Transformer Allowance |
| 2. Table of Contents | 9. R C Ratio Revenue |
| 3. Re-Based Bill Det & Rates | 10. Proposed R C Ratio Adj |
| 4. Removal of Rate Adders | 11. Proposed Revenue |
| 5. Re-Based Rev From Rates | 12. Proposed F V Rev Alloc |
| 6. Decision Cost Revenue Adj | 13. Proposed F V Rates |
| 7. Revenue Offsets Allocation | 14. Adjust To Proposed Rates |



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

The purpose of this sheet is to set up the rate classes, enter the re-based billing determinants from your last cost of service application and enter the current service charge and volumetric distribution rates as found on your most current Tariff of Rates and Charges.

Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Current Tariff Service Charge D	Current Tariff Distribution Volumetric Rate kWh E	Current Tariff Distribution Volumetric Rate kW F
RESIDENTIAL SERVICE CLASSIFICATION	Customers	kWh	29,392	280,949,153		35.2100		
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	Customers	kWh	2,122	70,095,830		43.3700	0.0169	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Customers	kWh	240	200,002,066	707,026	268.1000		2.5987
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Customers	kWh	124	1,394,244		9.8000	0.0305	
SENTINEL LIGHTING SERVICE CLASSIFICATION	Customers	kWh	218	265,274	724	7.1300		20.5118
STREET LIGHTING SERVICE CLASSIFICATION	Customers	kWh	2,821	2,427,540	7,354	4.8200		13.0369
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Customers	kWh	4	35,762,072	94,898	543.0000		1.2021



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

The purpose of this sheet is to remove any rate adders included in current rates. Most applicants will not need to make an entry on this sheet.

Rate Class	Current Tariff Service Charge A	Current Tariff Distribution Volumetric Rate kWh B	Current Tariff Distribution Volumetric Rate kW C	Service Charge Rate Adders D	Distribution Volumetric kWh Rate Adders E	Distribution Volumetric kW Rate Adders F	Base Service Charge H = A - D	Base Distribution Volumetric Rate kWh I = B - E	Base Distribution Volumetric Rate kW J = C - F
RESIDENTIAL SERVICE CLASSIFICATION	35.21	0.0000	0.0000				35.21	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	43.37	0.0169	0.0000				43.37	0.0169	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	268.10	0.0000	2.5987				268.10	0.0000	2.5987
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	9.80	0.0305	0.0000				9.80	0.0305	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	7.13	0.0000	20.5118				7.13	0.0000	20.5118
STREET LIGHTING SERVICE CLASSIFICATION	4.82	0.0000	13.0369				4.82	0.0000	13.0369
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	543.00	0.0000	1.2021				543.00	0.0000	1.2021



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

The purpose of this sheet is to calculate current revenue from rate classes.

Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Current Base Service Charge D	Current Base Distribution Volumetric Rate kWh E	Current Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I	Service Charge % Revenue K = G / J	Distribution Volumetric Rate % Revenue kWh L = H / J	Distribution Volumetric Rate % Revenue kW M = I / J	Total % Revenue N = J / R
RESIDENTIAL SERVICE CLASSIFICATION	29,392	280,949,153	0	35.21	0.0000	0.0000	12,418,708	0	0	12,418,708	100.0%	0.0%	0.0%	69.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	2,122	70,095,830	0	43.37	0.0169	0.0000	1,104,374	1,184,620	0	2,288,993	48.2%	51.8%	0.0%	12.9%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	240	200,002,066	707,026	268.10	0.0000	2.5987	772,128	0	1,837,348	2,609,476	29.6%	0.0%	70.4%	14.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	124	1,394,244	0	9.80	0.0305	0.0000	14,582	42,524	0	57,107	25.5%	74.5%	0.0%	0.3%
SENTINEL LIGHTING SERVICE CLASSIFICATION	218	265,274	724	7.13	0.0000	20.5118	18,652	0	14,851	33,503	55.7%	0.0%	44.3%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	2,821	2,427,540	7,354	4.82	0.0000	13.0369	163,167	0	95,873	259,040	63.0%	0.0%	37.0%	1.5%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	4	35,762,072	94,898	543.00	0.0000	1.2021	26,064	0	114,077	140,141	18.6%	0.0%	81.4%	0.8%
							14,517,675	1,227,144	2,062,149	17,806,968				100.0%
	O	P	Q	R										



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Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

The purpose of this sheet is to enter the Revenue Cost Ratios as determined from column G on Sheet "10. Proposed R C Ratio Adj" of the applicant's Revenue to Cost Ratio Adjustment Workform (V1.0) or latest COS Decision and Order.

Under the column labeled "Direction", the applicant can choose "No Change" (i.e. no change in that rate class ratio), "Change" (i.e. the OEB ordered change from COS decision) or "Rebalance" (i.e. to apply any offset adjustments required).

Rate Class	Direction	Current Year 2026	Transitio n Year 1 2027	Transitio n Year 2 2028	Transitio n Year 3 2029	Transitio n Year 4 2030	Transitio n Year 5 2031
RESIDENTIAL SERVICE CLASSIFICATION	No Change	94.17%	94.17%	94.17%	94.17%	94.17%	94.17%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	No Change	#####	118.66%	118.66%	118.66%	118.66%	118.66%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Change	#####	120.00%	120.00%	120.00%	120.00%	120.00%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	Change	#####	120.00%	120.00%	120.00%	120.00%	120.00%
SENTINEL LIGHTING SERVICE CLASSIFICATION	Change	72.47%	80.00%	80.00%	80.00%	80.00%	80.00%
STREET LIGHTING SERVICE CLASSIFICATION	No Change	94.17%	94.17%	94.17%	94.17%	94.17%	94.17%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	Change	#####	120.00%	120.00%	120.00%	120.00%	120.00%



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue, cell F47) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

Rate Class	Informational Filing	Percentage Split	Allocated Revenue
	Revenue Offsets		Offsets
	A	C = A / B	E = D * C
RESIDENTIAL SERVICE CLASSIFICATION	907,935	78.33%	-
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	123,361	10.64%	-
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	107,461	9.27%	-
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	2,310	0.20%	-
SENTINEL LIGHTING SERVICE CLASSIFICATION	3,125	0.27%	-
STREET LIGHTING SERVICE CLASSIFICATION	14,384	1.24%	-
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	605	0.05%	-
	1,159,181	100.00%	
	B		D



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

The purpose of this sheet is to remove the transformer allowance from volumetric rates. In Cell E47, enter your Transformer Allowance as per your 2019 Revenue to Cost Ratio Adjustment Workform (V1.0) or your last CoS Decision. Under the column labeled "Transformer Allowance in Rates" select "Yes" if included in that rate class or "No" if not included. Once selected, apply the update button to reveal input cells in which you can enter the number of kW's and the transformer rate for each rate class.

Rate Class	Transformer Allowance In Rate	Transformer Allowance	Transformer Allowance kW's	Transformer Allowance Rate	Volumetric Distribution Rate	Billed kW's	Adjusted Volumetric Distribution Rate
		A	C	E	F	G	$I = (F * (G - C) + (F - E) * C) / G$
RESIDENTIAL SERVICE CLASSIFICATION	No						
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	No						
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	Yes	75,811	126,352	0.6000	2.5987	707,026	2.4915
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	No						
SENTINEL LIGHTING SERVICE CLASSIFICATION	No						
STREET LIGHTING SERVICE CLASSIFICATION	No						
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	No						
		-	-	-	-	-	-
		75,811	126,352			707,026	
		B	D			H	

Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

The purpose of this sheet is to calculate revenue by rate class that includes Revenue Offsets and excludes Transformer Allowance prior to Revenue Cost Ratio Adjustment re-allocation.

Rate Class	Billed Customers or Connections A	Billed kWh B	Billed kW C	Base Service Charge D	Base Distribution Volumetric Rate kWh E	Base Distribution Volumetric Rate kW F	Service Charge G = A * D * 12	Distribution Volumetric Rate kWh H = B * E	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I	Allocated Revenue Offset K	Adjusted Revenue L = J + K
RESIDENTIAL SERVICE CLASSIFICATION	29,392	280,949,153	0	35.21	0.0000	0.0000	12,418,708	0	0	12,418,708	0	12,418,708
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	2,122	70,095,830	0	43.37	0.0169	0.0000	1,104,374	1,184,620	0	2,288,993	0	2,288,993
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	240	200,002,066	707,026	268.10	0.0000	2.4915	772,128	0	1,761,537	2,533,665	0	2,533,665
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	124	1,394,244	0	9.80	0.0305	0.0000	14,582	42,524	0	57,107	0	57,107
SENTINEL LIGHTING SERVICE CLASSIFICATION	218	265,274	724	7.13	0.0000	20.5118	18,652	0	14,851	33,503	0	33,503
STREET LIGHTING SERVICE CLASSIFICATION	2,821	2,427,540	7,354	4.82	0.0000	13.0369	163,167	0	95,873	259,040	0	259,040
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	4	35,762,072	94,898	543.00	0.0000	1.2021	26,064	0	114,077	140,141	0	140,141
							14,517,675	1,227,144	1,986,338	17,731,157	0	17,731,157
							O	P	Q	R		



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

Proposed Revenue Cost Ratio Adjustment

This worksheet adjusts revenue-to-cost ratios in order to address any shortfall or over recovery (Out of Balance) that would result from implementing the revenue-to-cost ratios entered on sheet "6. Decision Cost Revenue Adj". To do this, one or more rate classes must indicate "Rebalance" on sheet 6.

There are three options for attributing any Out of Balance to rate classes.

1. To adjust a single rate class so that the entire Out of Balance is absorbed by that rate class, select the green cell for the rate class under "Proposed Revenue to Cost Ratio" labelled Column D.
To use this option, click the button "Iterate Selected Cell to Zero."
2. To apportion the Out of Balance across all green cells such that all green cells are increased by the same amount relative to Column B. To use this option, click the button "Iterate All Equal Percentage Change."
3. To apportion the Out of Balance such that each class is allocated the Out of Balance in proportion to its share of the allocated costs in Column C. To use this option, click the button "Iterate All Proportionate Change."

Rate Class	Adjusted Revenue	Current Revenue Cost Ratio	Re-Allocated Cost	Proposed Revenue Cost Ratio	Final Adjusted Revenue	Dollar Change	Percentage Change
	A	B	C = A / B	D	E = C * D	F = E - C	G = (E / C) - 1
RESIDENTIAL SERVICE CLASSIFICATION	\$ 12,418,708	0.94	\$ 13,187,542	0.94	\$ 12,418,708	-\$ 0	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 2,288,993	1.19	\$ 1,929,035	1.19	\$ 2,288,993	-\$ 0	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 2,533,665	1.20	\$ 2,108,401	1.20	\$ 2,530,081	-\$ 3,584	-0.1%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 57,107	1.20	\$ 47,522	1.20	\$ 57,026	-\$ 81	-0.1%
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 33,503	0.72	\$ 46,230	0.80	\$ 36,984	\$ 3,481	10.4%
STREET LIGHTING SERVICE CLASSIFICATION	\$ 259,040	0.94	\$ 275,077	0.94	\$ 259,040	-\$ 0	0.0%
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 140,141	1.20	\$ 116,522	1.20	\$ 139,826	-\$ 315	-0.2%
	\$ 17,731,157		\$ 17,710,328		\$ 17,730,658	-\$ 499	0.0%

Out of Balance **499**

Final ?

No

Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

Proposed Revenue from Revenue Cost Ratio Adjustment

Rate Class	Adjusted Revenue By Revenue Cost Ratio A	Allocated Re- Based Revenue Offsets B	Revenue Requirement from Rates Before Transformer Allowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates E = C + D
RESIDENTIAL SERVICE CLASSIFICATION	\$ 12,418,708	\$ -	\$ 12,418,708	\$ -	\$ 12,418,708
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 2,288,993	\$ -	\$ 2,288,993	\$ -	\$ 2,288,993
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 2,530,081	\$ -	\$ 2,530,081	\$ 75,811	\$ 2,605,892
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 57,026	\$ -	\$ 57,026	\$ -	\$ 57,026
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 36,984	\$ -	\$ 36,984	\$ -	\$ 36,984
STREET LIGHTING SERVICE CLASSIFICATION	\$ 259,040	\$ -	\$ 259,040	\$ -	\$ 259,040
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 139,826	\$ -	\$ 139,826	\$ -	\$ 139,826
	<u>\$ 17,730,658</u>	<u>\$ -</u>	<u>\$ 17,730,658</u>	<u>\$ 75,811</u>	<u>\$ 17,806,469</u>



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

Proposed fixed and variable revenue allocation

Rate Class	Revenue Requirement from Rates	Service Charge %	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates by Rate Class
	A	B	C	D	E = A * B	F = A * C	G = A * D	H = E + F + G
RESIDENTIAL SERVICE CLASSIFICATION	\$ 12,418,708	100.0%	0.0%	0.0%	\$ 12,418,708	\$ -	\$ -	\$ 12,418,708
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 2,288,993	48.2%	51.8%	0.0%	\$ 1,104,374	\$ 1,184,619	\$ -	\$ 2,288,993
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 2,605,892	29.6%	0.0%	70.4%	\$ 771,067	\$ -	\$ 1,834,825	\$ 2,605,892
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 57,026	25.5%	74.5%	0.0%	\$ 14,562	\$ 42,464	\$ -	\$ 57,026
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 36,984	55.7%	0.0%	44.3%	\$ 20,590	\$ -	\$ 16,394	\$ 36,984
STREET LIGHTING SERVICE CLASSIFICATION	\$ 259,040	63.0%	0.0%	37.0%	\$ 163,167	\$ -	\$ 95,873	\$ 259,040
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 139,826	18.6%	0.0%	81.4%	\$ 26,005	\$ -	\$ 113,821	\$ 139,826
	<u>\$ 17,806,469</u>				<u>\$ 14,518,473</u>	<u>\$ 1,227,084</u>	<u>\$ 2,060,912</u>	<u>\$ 17,806,469</u>



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

Proposed fixed and variable rates

Rate Class	Service Charge Revenue A	Distribution Volumetric Rate Revenue kWh B	Distribution Volumetric Rate Revenue kW C	Re-based Billed Customers or Connections D	Re-based Billed kWh E	Re-based Billed kW F	Proposed Base Service Charge G = A / D / 12	Proposed Base Distribution Volumetric Rate kWh H = B / E	Proposed Base Distribution Volumetric Rate kW I = C / F
RESIDENTIAL SERVICE CLASSIFICATION	#####	\$ -	\$ -	29,392	280,949,153	0	35.21	-	-
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 1,104,374	\$ 1,184,619	\$ -	2,122	70,095,830	0	43.37	0.0169	-
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 771,067	\$ -	\$ 1,834,825	240	200,002,066	707,026	267.73	-	2.5951
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 14,562	\$ 42,464	\$ -	124	1,394,244	0	9.79	0.0305	-
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 20,590	\$ -	\$ 16,394	218	265,274	724	7.87	-	22.6431
STREET LIGHTING SERVICE CLASSIFICATION	\$ 163,167	\$ -	\$ 95,873	2,821	2,427,540	7,354	4.82	-	13.0369
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 26,005	\$ -	\$ 113,821	4	35,762,072	94,898	541.78	-	1.1994



Revenue to Cost Ratio Adjustment Model for 2027 IRM Filers

Proposed adjustments to Base Service Charge and Distribution Volumetric Rate. Enter the adjustments found in column M and N below into Tab 16 of the IRM Rate Generator Model.

Rate Class	Proposed Base Service Charge	Proposed Base Distribution Volumetric Rate kWh	Proposed Base Distribution Volumetric Rate kW	Current Base Service Charge	Current Base Distribution Volumetric Rate kWh	Current Base Distribution Volumetric Rate kW	Adjustment Required Base Service Charge	Adjustment Required Base Distribution Volumetric Rate kWh	Adjustment Required Base Distribution Volumetric Rate kW
	A	B	C	D	E	F	G = A - D	H = B - E	I = C - F
RESIDENTIAL SERVICE CLASSIFICATION	\$ 35.21	\$ -	\$ -	\$ 35.21	\$ -	\$ -	\$ -	\$ -	\$ -
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	\$ 43.37	\$ 0.0169	\$ -	\$ 43.37	\$ 0.0169	\$ -	\$ -	\$ -	\$ -
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	\$ 267.73	\$ -	\$ 2.5951	\$ 268.10	\$ -	\$ 2.5987	-\$ 0.37	\$ -	\$ 0.0036
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$ 9.79	\$ 0.0305	\$ -	\$ 9.80	\$ 0.0305	\$ -	-\$ 0.01	\$ 0.0000	\$ -
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$ 7.87	\$ -	\$ 22.6431	\$ 7.13	\$ -	\$ 20.5118	\$ 0.74	\$ -	\$ 2.1313
STREET LIGHTING SERVICE CLASSIFICATION	\$ 4.82	\$ -	\$ 13.0369	\$ 4.82	\$ -	\$ 13.0369	\$ -	\$ -	\$ -
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	\$ 541.78	\$ -	\$ 1.1994	\$ 543.00	\$ -	\$ 1.2021	-\$ 1.22	\$ -	\$ 0.0027

Appendix D

Commodity Accounts Analysis Workform for 2027 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells

Drop down cells

Utility Name

Essex Powerlines Corporation

Note 1

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

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

2024

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

Instructions:

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
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%
2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
2024	\$ 987,383	\$ 1,165,289	\$ (18,516)	\$ 1,146,773	\$ 159,389	\$ 13,246,126	1.2%
2025	\$ (934,477)	\$ (1,007,234)	\$ 80,291	\$ (926,943)	\$ 7,534	\$ 7,707,161	0.1%

Account 1588 Reconciliation Summary		
2021		0.0%
2022		0.0%
2023		0.0%
2024		0.0%
2025		-0.1%
Cumulative Balance		0.0%

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



Ontario Energy Board

Commodity Accounts Analysis Workform

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

Year		2025		
Total Metered excluding WMP	C = A+B	582,854,333	kWh	100%
RPP	A	358,432,681	kWh	61.5%
Non RPP	B = D+E	224,421,652	kWh	38.5%
Non-RPP Class A	D	62,470,480	kWh	10.7%
Non-RPP Class B*	E	161,951,172	kWh	27.8%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year		2025							
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	14,705,423			14,705,423	0.08390	\$ 1,233,785	0.04110	\$ 604,393	\$ (629,392)
February	13,324,000			13,324,000	0.08900	\$ 1,185,836	0.00300	\$ 39,972	\$ (1,145,864)
March	13,887,448			13,887,448	0.04110	\$ 570,774	0.06950	\$ 965,178	\$ 394,404
April	13,348,682			13,348,682	0.00300	\$ 40,046	0.06920	\$ 923,729	\$ 883,683
May	13,988,632			13,988,632	0.04010	\$ 560,944	0.13490	\$ 1,887,066	\$ 1,326,122
June	16,203,100			16,203,100	0.08900	\$ 1,442,076	0.05970	\$ 967,325	\$ (474,751)
July	15,745,537			15,745,537	0.11590	\$ 1,824,908	0.01440	\$ 226,736	\$ (1,598,172)
August	14,801,526			14,801,526	0.00300	\$ 44,405	0.03010	\$ 445,526	\$ 401,121
September	13,569,253			13,569,253	0.00300	\$ 40,708	0.06190	\$ 839,937	\$ 799,229
October	12,702,823			12,702,823	0.07480	\$ 950,171	0.04890	\$ 621,168	\$ (329,003)
November	12,366,120			12,366,120	0.03960	\$ 489,698	0.01820	\$ 225,063	\$ (264,635)
December	13,424,561			13,424,561	0.02230	\$ 299,368	-0.00290	\$ (38,931)	\$ (338,299)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	168,067,105	-	-	168,067,105		\$ 8,682,718		\$ 7,707,161	\$ (975,557)

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
168,962,809	168,067,105	895,705	0.04586	\$ 41,080

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	\$ (934,477)
----------------------------	--------------

Calculated Loss Factor	1.0378
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0425
Difference	-0.0047

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	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)			Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ (1,007,234)			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
1b	Remove prior year end unbilled to actual revenue differences	\$ 14,579			
2a	Add current year end unbilled to actual revenue differences	\$ 65,712			
2b	Significant prior period billing adjustments recorded in current year				
3a	Significant current period billing adjustments recorded in other year(s)				
3b	CT 148 prior period adjustments recorded in the current year				
4	IESO Settlement Adjustments - within 24 months of IESO invoice				
5a	IESO Settlement Adjustments - outside of 24 months of IESO invoice				
5b					
6					
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (926,943)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (934,477)
	Unresolved Difference	\$ 7,534
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.1%</u>

Account 1588 Reasonability

Note 7 Account 1588 Reasonability Test

Year	Account 1588 - RSVA Power				Purchased	Account 1588 as % of Account 4705
	Transactions ¹	Principal Adjustments ²	Reconciling Items ³	Total Activity in Calendar Year		
2021				-	43,869,065	0.0%
2022				-	41,670,641	0.0%
2023				-	44,319,844	0.0%
2024				-	36,844,441	0.0%
2025	396,796	- 156,674	- 268,510	- 28,388	51,317,532	-0.1%
Cumulative	396,796	- 156,674	- 268,510	- 28,388	-	0.0%

Notes

- 1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule).
- 2) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.
- 3) Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments, however, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588. If applicable, reconciling items and principal adjustments should be identified in Note 7a and 7b below.

Note 7a Principal Adjustments Breakdown

	Item	Amount	Explanation
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year		
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year		
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year		
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year		
3a	Remove prior year end unbilled to actual revenue differences	\$ (56,205)	
3b	Add current year end unbilled to actual revenue differences	\$ (100,469)	
4a	Significant prior period billing adjustments recorded in current year		
4b	Significant current period billing adjustments recorded in other year(s)		
5	Variance (eg. Variance due to significant understated/overstated line loss factor)		
6			
7			
8			
	Total Principal Adjustments	\$ (156,674)	

Note 7b Reconciling Items

	Item	Amount	Explanation
1a	Prior period billing adjustments recorded in current year		
1b	Current period billing adjustments recorded in other year(s)		
2a	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
2b	Other reconciling items	(\$268,510)	Reversal of settlement true-up of Dec 2024
Total Reconciling Items		(\$268,510)	

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

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

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1 Unbilled to actual revenue differences	(3,938)	No	
2 Unbilled to actual revenue differences	(14,579)	Yes	
3			
4			
5			
6			
7			
8			
Total	(18,517)		
Total principal adjustments included in last approved balance			
Difference	(18,517)		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1 Settlement true-up for year 2023 done in 2024	126,383	No	Reversal of 2024 PA
2 Settlement true-up for year 2023 done in 2024	22,589	No	Reversal of 2024 PA
3 Unbilled to actual revenue differences	(380,728)	No	
4 Unbilled to actual revenue differences	56,205	Yes	
5			
6			
7			
8			
Total	(175,571)		
Total principal adjustments included in last approved balance			
Difference	(175,571)		

Note 9 Principal adjustment reconciliation in current application:

Notes

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

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

3) The "Variance RRR vs. 2025 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year accrued principal adjustments.

4) Principal adjustments to the provision of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589. If not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
1			
2	Unbilled to actual revenue differences	14,579	
3			
4			
5			
6			
7			
8			
Total Reversal Principal Adjustments		14,579	
<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	65,712	
3			
4			
5			
6			
7			
8			
Total Current Year Principal Adjustments		65,712	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		80,291	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
1			
2			
3			
4	Unbilled to actual revenue differences	(56,205)	
5			
6			
7			
8			
Total Reversal Principal Adjustments		(56,205)	
<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	(100,469)	
3	Unbilled to actual revenue differences		
4			
5			
6			
7			
8			
Total Current Year Principal Adjustments		(100,469)	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(156,674)	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<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		
2	Reversal of Unbilled to actual revenue differences		
3			
4			
5			
6			
7			
8			
Total Reversal Principal Adjustments		-	
<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			
4			
5			
6			
7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<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		-	
<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			
5			
6			
7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<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			
Total Reversal Principal Adjustments		-	
<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			
4			
5			
6			
7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<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		-	
<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			
5			
6			
7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<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			
Total Reversal Principal Adjustments		-	
<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			
4			
5			
6			
7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<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		-	
<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			
5			
6			
7			
8			
Total Current Year Principal Adjustments		-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Appendix E

Instruction Sheet

Summary of Changes from the Prior Year
<u>Criteria for Disposition Eligibility</u> The criteria for disposition eligibility has been revised to the following: Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider (i.e. in the fourth rate year after the expiry of the rate rider). For example: • January 1 rate year – If 2018 rate riders end on December 31, 2018, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2020 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2022 rate year. • May 1 rate year – If 2018 rate riders end on April 30, 2019, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2021 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2023 rate year. Note that applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts on a final basis, only once, for each vintage Sub-account.

Account 1595 Workform Instructions

The Account 1595 Workform must be completed if the eligibility criteria for disposition is met, regardless of whether disposition is sought or not.

In the Information Sheet,

1. Select “Yes” or “No” with respect to eligibility for disposition in Column D.
2. If an applicant has any Account 1595 sub-accounts for years 2014 or before, indicate the number of 2014 and prior sub-accounts (including 2014). This should correspond to that included in the Account 1595 (2014 and pre-2014) row on the DVA Continuity Schedule/Tab 3 of the IRM Model.

For example, if the applicant has residual balances for years 2010 and 2012, select 2 under “# of years” column, and two 1595 worksheets will open up for the applicant to enter detailed rate rider information.

- a. In each worksheet generated for 2014 and prior years, indicate the year for which the worksheet relates to in cell C11. For example, enter 2010 and 2012 for the example above.
- b. Note that for DVA Continuity Schedule purposes, a separate schedule with amounts broken down by each vintage year 2014 and prior is to be provided, with the total reconciling to the amount in row for 1595 (2014 and pre-2014). The amounts in the 1595 worksheets for 2014 and pre-2014 years are expected to agree to the amounts on the separate schedule for 2014 and pre-2014 1595 vintage years provided to support the 1595 (2014 and pre-2014) balance in the DVA Continuity Schedule.



1595 Analysis Workform

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name

Essex Powerlines Corporation

Utility name must be selected

2015 and pre-2015

Eligible for
disposition?

No

2016 No

2017 No

2018 Yes

2019 No

2020 No

Note that vintage years 2019 and 2020 are not eligible for disposition in the current rate year application.

Version 1.0

 Ontario Energy Board

1595 Analysis Workform

Step 1

Year in which this worksheet relates to		2020							
Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		\$3,289,953	\$14,160	\$3,304,113	\$3,477,287	-\$173,174	\$60,272	-\$112,902	-5.2%
Account 1589 - Global Adjustment				\$0		\$0		\$0	
Total Group 1 and Group 2 Balances		\$3,289,953	\$14,160	\$3,304,113	\$3,477,287	-\$173,174	\$60,272	-\$112,902	-5.2%
Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1595), if any:									
Total Balances:								-\$112,902	
Total residual balance per continuity schedule:								-\$112,902	
Difference (any variance should be explained):								\$0	

Instruction Sheet

Summary of Changes from the Prior Year
<u>Criteria for Disposition Eligibility</u> The criteria for disposition eligibility has been revised to the following: Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider (i.e. in the fourth rate year after the expiry of the rate rider). For example: • January 1 rate year – If 2018 rate riders end on December 31, 2018, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2020 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2022 rate year. • May 1 rate year – If 2018 rate riders end on April 30, 2019, the balance of sub-account 1595 (2018) is eligible to be disposed once the December 31, 2021 account balance has been audited. Therefore, sub-account 1595 (2018) would be eligible for disposition in the 2023 rate year. Note that applicants are expected to request disposition of residual balances in Account 1595 Sub-accounts on a final basis, only once, for each vintage Sub-account.

Account 1595 Workform Instructions

The Account 1595 Workform must be completed if the eligibility criteria for disposition is met, regardless of whether disposition is sought or not.

In the Information Sheet,

1. Select “Yes” or “No” with respect to eligibility for disposition in Column D.
2. If an applicant has any Account 1595 sub-accounts for years 2014 or before, indicate the number of 2014 and prior sub-accounts (including 2014). This should correspond to that included in the Account 1595 (2014 and pre-2014) row on the DVA Continuity Schedule/Tab 3 of the IRM Model.

For example, if the applicant has residual balances for years 2010 and 2012, select 2 under “# of years” column, and two 1595 worksheets will open up for the applicant to enter detailed rate rider information.

- a. In each worksheet generated for 2014 and prior years, indicate the year for which the worksheet relates to in cell C11. For example, enter 2010 and 2012 for the example above.
- b. Note that for DVA Continuity Schedule purposes, a separate schedule with amounts broken down by each vintage year 2014 and prior is to be provided, with the total reconciling to the amount in row for 1595 (2014 and pre-2014). The amounts in the 1595 worksheets for 2014 and pre-2014 years are expected to agree to the amounts on the separate schedule for 2014 and pre-2014 1595 vintage years provided to support the 1595 (2014 and pre-2014) balance in the DVA Continuity Schedule.



1595 Analysis Workform

Account 1595 Analysis Workform

Input cells
Drop down cells

Utility Name

Essex Powerlines Corporation

Utility name must be selected

2015 and pre-2015

Eligible for
disposition?

No
No
No
Yes
No
No

Note that vintage years 2019 and 2020 are not eligible for disposition in the current rate year application.

 Ontario Energy Board

1595 Analysis Workform

Step 1

Year in which this worksheet relates to		2022							
Components of the 1595 Account Balances:		Principal Balance Approved for Disposition	Carrying Charges Balance Approved for Disposition	Total Balances Approved for Disposition	Rate Rider Amounts Collected/(Returned)	Residual Balances Pertaining to Principal and Carrying Charges Approved for Disposition	Carrying Charges Recorded on Net Principal Account Balances	Total Residual Balances	Collections/Returns Variance (%)
Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment		\$3,807,406	\$405,258	\$4,212,664	\$4,381,414	-\$168,750	-\$17,206	-\$185,956	-4.0%
Account 1589 - Global Adjustment				\$0		\$0		\$0	
Total Group 1 and Group 2 Balances		\$3,807,406	\$405,258	\$4,212,664	\$4,381,414	-\$168,750	-\$17,206	-\$185,956	-4.0%
Shared Tax Savings (Approved by the OEB in Prior Decision(s) and Order(s) and Transferred to Account 1595), if any:									
Total Balances:								-\$185,956	
Total residual balance per continuity schedule:								-\$185,956	
Difference (any variance should be explained):								\$0	

Appendix F

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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	\$	35.21
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0001)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0074

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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	\$	43.37
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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.

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	268.10
Distribution Volumetric Rate	\$/kW	2.5987
Low Voltage Service Rate	\$/kW	1.1388
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.0015)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0149
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1569
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.4509
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7567
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.1577
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5368

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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	\$	561.97
Distribution Volumetric Rate	\$/kW	1.2441
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0114
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1772

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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)	\$	9.80
Distribution Volumetric Rate	\$/kWh	0.0305
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0001
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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)	\$	7.13
Distribution Volumetric Rate	\$/kW	20.5118
Low Voltage Service Rate	\$/kW	0.7827
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.0018)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1900
Retail Transmission Rate - Network Service Rate	\$/kW	2.7819
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1705

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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)	\$	4.82
Distribution Volumetric Rate	\$/kW	13.0369
Low Voltage Service Rate	\$/kW	0.7777
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0012
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1707
Retail Transmission Rate - Network Service Rate	\$/kW	2.7428
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1566

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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	\$	5.00
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ALLOWANCES

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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approved schedules of Rates, Charges and Loss Factors

EB-2025-0040

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 (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 (with the exception of wireless attachments)	\$	40.59

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0040

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	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.032

Appendix G

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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	\$	36.27
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0020)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0070

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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	\$	44.67
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0174
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0020)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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	\$	275.76
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ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

Distribution Volumetric Rate	\$/kW	2.6730
Low Voltage Service Rate	\$/kW	1.1388
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.1637)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	(0.4333)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	0.1456
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	4.0562
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	0.6896
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	2.9784
		0.5063

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0038

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	\$	577.57
Distribution Volumetric Rate	\$/kW	1.2786
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.7645)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1977

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously
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EB-2026-0038

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)	\$	10.08
Distribution Volumetric Rate	\$/kWh	0.0314
Low Voltage Service Rate	\$/kWh	0.0026
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0021)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously
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EB-2026-0038

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)	\$	8.11
Distribution Volumetric Rate	\$/kW	23.3224
Low Voltage Service Rate	\$/kW	0.7827
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0060)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.5257)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1907
Retail Transmission Rate - Network Service Rate	\$/kW	2.5352
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0473

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously
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EB-2026-0038

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)	\$	4.96
Distribution Volumetric Rate	\$/kW	13.4280
Low Voltage Service Rate	\$/kW	0.7777
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0061)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.7474)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1709
Retail Transmission Rate - Network Service Rate	\$/kW	2.4996
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0342

MONTHLY RATES AND CHARGES - Regulatory Component

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

ESSEX POWERLINES CORPORATION

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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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	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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.

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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 (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 (with the exception of wireless attachments)	\$	41.81

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.

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0425
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.032