



Newmarket-Tay Power Distribution Ltd.

November 9, 2018

Ontario Energy Board  
2300 Yonge Street  
P.O. Box 2319  
Suite 2700  
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Newmarket-Tay Power Distribution Ltd. (“NT Power”)  
2019 IRM Distribution Rate Application  
II. Process for 2019 Incentive Regulation Mechanism (IRM) Distribution  
Rate Applications  
OEB File No. EB-2018-0052**

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Enclosed are two 2019 IRM distribution rate applications for NT Power’s - Newmarket – Tay and NT Power’s – Midland rate zones.

In Decision and Order (EB- 2017-0269) the Ontario Energy Board (the “Board”), received August 23, 2018 it granted approval for NT Power to purchase and amalgamate with Midland Power Utility Corporation (“MPUC”). NT Power confirmed the closing of the transaction was effective September 7, 2018. The amended Licence ED-2007-0624 and notification from the Board that the MPUC Licence (ED-2002-0541) was cancelled was received September 17, 2018. As described in EB-2017-0269, NT Power was granted a 10-year deferred rebasing period. This will be accomplished by maintaining two separate rate zones NT Power- Newmarket - Tay and NT Power- Midland until rates are re-based.

In preparing the Application, NT Power utilized the Board’s 2019 Rate Generator Model. The basis for the Application and associated models is described within the attached Application Introduction and Manager’s Summary.

Please do not hesitate to contact the undersigned if you have any questions in relation to the foregoing.

Sincerely,

**Michelle Reesor**

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**Newmarket-Tay Power Distribution Ltd.**

Newmarket – Tay Power Distribution Ltd.

# 2019 Electricity Distribution Rate Application

For rate zone NT Power – Newmarket & Tay

Board File Number EB-2018-0055

Date of Filing

11-9-2018

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### 3.1 Application Introduction

IN THE MATTER OF the Ontario Energy Board Act,  
1998, being Schedule B to the Energy Competition Act,  
1998, S.O. 1998, c.15;

AND IN THE MATTER OF an Application by  
Newmarket -Tay Power Distribution Ltd. for an  
Order or Orders approving or fixing a proposed  
schedule of adjusted distribution rates, retail  
transmission rates and other charges,  
effective May 1, 2019.

1. Newmarket-Tay Power Distribution Ltd. (“NT Power”) is incorporated pursuant to the Ontario Business Corporations Act. NT Power distributes electricity within the Town of Newmarket, Town of Midland and the Township of Tay as described in its license (ED-2007-0624).
2. NT Power applies for an order or orders under the Annual IR Index methodology approving just and reasonable rates and other charges effective May 1, 2019; and
3. NT Power requests that, pursuant to Section 34.01 of the Board’s Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.

## 3.1.2 Components of the Application Filing

### 1. Manager's Summary

NT Power's - Newmarket - Tay rate zone ("NT Power – NTRZ") current rates, were effective May 1, 2018, reference EB-2017-0062. NT Power is seeking the Ontario Energy Board's (the "Board") approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario. NT Power has selected the Annual IR Index for the Newmarket & Tay rate zone to set rates for 2019. The Annual IR Index is based on inflation less the Board's highest stretch factor assessment of a distributor's efficiency.

The scope of this section is to provide the information and rate adjustment request pertaining to the Newmarket - Tay rate zone of NT Power 2019 IRM Rate Application.

### Rate Adjustment Requests

#### Lost Revenue Adjustment Mechanism Variance Account

A Rate Rider Recovery for the Lost Revenue Adjustment Mechanism Variance Account 1568 ("LRAMVA") effective until April 30, 2020. NT Power – NTRZ is seeking the Board's approval for a one-year disposition period for the combined principal and carrying charges LRAMVA total of \$463,315 (principal amount of \$452,235 and carrying charges of \$11,080).

#### Account 1576 – Accounting Changes

In 2016 (EB-2016-0275), NT Power – NTRZ applied to establish a rate rider for interim clearance of the balance in deferral Account 1576. While these types of requests are not normally considered in an Incentive Rate Mechanism ("IRM") application, the Board has allowed it because the administrative and regulatory effort associated with maintaining and disposing the existing deferral account is not onerous. This application is requesting approval for a one-year interim clearance of the 2017 balance of Account 1576 of (\$1,614,028.33).

#### Deferral and Variance Accounts

NT Power – NTRZ has completed Tab 3 – 2017 Continuity Schedule and confirms the entries representing Group 1 Deferral and Variance Account balances as of December 31, 2017 are accurate. NT Power proposes to dispose of the balance of the Group 1 Deferral and Variance Accounts.

In NT Power's Decision and Rate Order for its 2018 IRM (EB-2017-0062), the OEB staff noted that the Group 1 balances were last disposed on a final basis for balances as at December 31, 2012. The OEB required a third-party special purpose audit of its Group 1 RSVA accounts be completed. NT Power engaged a third-party auditor to review the updated procedures and the third-party audit report was filed November 2, 2018 (EB-2017-0062).

### Distribution Rates

NT Power applies for a Decision Order approving the proposed distribution rates and other charges set out in this Application as just and reasonable rates and charges pursuant to Section 78 of the Board Act, to be effective May 1, 2019.

If the Board is unable to provide a Decision and Order in this Application for implementation by May 1, 2019, NT Power requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the implementation date of the approved 2019 distribution rates.

If the effective date does not coincide with the Board's implementation date for 2019 distribution rates and charges, NT Power requests permission to recover the incremental revenue from the effective date to the implementation date.

### Proposed Rates and Charges

NT Power has presented the bill impact per customer class, including a typical residential customer consuming 750 kWh, as per the Report of the Board – *Defining Ontario's Typical Residential Customer*. The bill impact excludes the Account 1576 rate rider being requested within this application, as this analysis is completed after the Rate Generator Model produces the bill impacts on 'Tab 20'.

Proposed Bill Impacts

Rate Classes/ Categories	Units	Consumption (kWh)	Bill Impact	
			\$	%
Residential Service Classification - RPP	kWh	750	\$ 6.40	5.75%
Residential Service Classification - RPP (10th Percentile)	kWh	236	\$ 5.55	10.71%
General Service Less Than 50 Kw Service Classification - RPP	kWh	237,500	\$ 27.54	9.88%
General Service 50 To 4,999 Kw Service Classification - Non-RPP (Other)	kW	200	\$ (65.72)	-0.19%
Unmetered Scattered Load Service Classification - RPP	kWh	475	\$ (1.16)	-4.58%
Sentinel Lighting Service Classification - RPP	kW	474,500	\$ (0.08)	-0.13%
Street Lighting Service Classification - Non-RPP (Other)	kW	236	\$ 4,942.68	5.37%

## 2. Contact Information

### Primary Contact

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### 3. Rate Generator Model and Supplementary Workforms

NT Power has utilized the Board's 2019 IRM Rate Generator model, Global Adjustment Analysis Workform, Board Appendix 2 EC and 2-BA 1576 Continuity Schedule, Account 1595 Analysis Workform, and the Generic LRAMVA Workform in the preparation of this filing. NT Power notes that on 'Tab 3 Continuity Schedule' the disposition of 2008 to 2012 is within the row 'Disposition and Recovery/Refund of Regulatory Balances (2012)', row 31. NT Power confirms the accuracy of the 2017 billing determinants and trial balance for the prepopulated models.

### 4. 2018 Current Tariff Sheet

Appendix 1 contains the approved 2018 Tariff Sheet dated March 20, 2018 from EB-2017-0062. The rates and charges within the tariff sheet provide the basis for the starting point from which the 2019 rates and charges are calculated using the Board's 2019 IRM model.

### 5. Supporting Documentation Cited Within Application

NT Power has committed to citing the supporting documentation throughout the application.

### 6. Who Is Affected by the Application

Statement: This IRM application will affect NT Power's customers within the defined service area consisting of both the Town of Newmarket and Township of Tay, as defined by its license (ED-2007-0624).

#### Distributor's Profile

NT Power is a local electricity distribution company with approximately 45,000 customers/connections in the Town of Newmarket and the Township of Tay that comprises the Newmarket & Tay rate zone. NT Power – Newmarket - Tay rate zone's electrical system spans nearly 360 kilometres of line and is supplied by nine 44,000 volt feeders from Hydro One Networks Inc. ("HONI")'s Armitage, Holland Junction and Waubashene transformer stations. NT Power's service areas are non-contiguous with the Township of Tay service area being partially embedded.

A Decision and Order (EB- 2017-0269) from the Board was received August 23, 2018 granting approval for NT Power to purchase and amalgamate with Midland Power Utility Corporation (“MPUC”). NT Power correspondence confirmed the closing of transaction was effective September 7, 2018. The amended Licence ED-2007-0624 and notification from the Board that the MPUC Licence (ED-2002-0541) was cancelled was received on September 17, 2018. As described in EB-2017-0269, NT Power was granted a 10-year deferred rebasing period. This will be implemented by maintaining two separate rate zones NT Power- Newmarket - Tay and NT Power- Midland until the rates are re-based.

## 7. Publication Notice

The persons affected by this Application are the customers within NT Power’s service area. NT Power proposes a copy of the notices related to the application be available on our websites:

- [www.tayhydro.com](http://www.tayhydro.com)
- [www.nmhydro.on.ca](http://www.nmhydro.on.ca)
- [ww.midlandpuc.on.ca](http://ww.midlandpuc.on.ca)

NT Power also proposes the notices related to the application be posted at the office locations:

- 590 Steven Court, Newmarket, Ontario, L3Y 6Z2
- 16984 Highway 12, Midland, Ontario, L4R 4P4

In addition, NT Power proposes to serve a copy of the application to the interveners on it’s last Cost of Service application (EB-2009-0269).

## 8. Accuracy of Billing Determinants

Statement: NT Power has filed the 2019 Annual Incentive Rate-Setting Application consistent with *Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications* (“Chapter 3”), last revised July 12, 2018.

NT Power confirms the accuracy of the 2018 Board Approved Tariff of Rates and Charges, and the accuracy of the billing determinants prepopulated in ‘Tab 2’ and, respectively, in ‘Tab 4’ of the 2019 IRM Rate Generator model.

NT Power confirms that it has not diverged from the Board's IRM rate generator model concept.

DATED at Newmarket, Ontario this 9<sup>th</sup> day of November, 2018.

All of which is respectfully submitted,

Newmarket – Tay Power Distribution Ltd.



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Paul Ferguson, President



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Michelle Reesor, Regulatory Analyst

## 3.1 Applications and Electronic Models

### Certification of Evidence

As President of Newmarket-Tay Power Distribution Ltd. and in my capacity as an officer of that corporation and without personal liability, I hereby certify to the best of my knowledge and as at the date of this certification that the evidence in the Application is accurate, consistent and complete. The filing is consistent with the requirements from Chapter 3 of the *Filing Requirements for Transmission and Distribution Rate Applications* revised on July 12, 2018.



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Paul Ferguson, President

## 3.2 Elements of the Annual IR Index Plan

### 3.2.1 Annual Adjustment Mechanism

In accordance with Chapter 3, NT Power is an Annual IR Index applicant resulting in the assignment of a 0.6% stretch factor. NT Power has chosen the Board's Annual IR Index established by the Board in its *October 18, 2012 Renewed Regulatory Framework for Electricity Report*.

The 2019 Rate Generator Model for the Newmarket – Tay rate zone was adjusted from the prepopulated group two stretch factors to group four.

NT Power's rate-setting parameters are:

Annual price escalator: 1.2%

Stretch factor: 0.6%

Total price index: 0.6%.

#### 3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes.

The annual adjustment mechanism will not be applied to the following components of delivery rates:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural and Remote Rate Protection Benefit and Charge
- Standard Supply Service – Administrative Charge
- Capacity Based Recovery
- MicroFIT Service Charge
- Specific Service Charges
- Transformation and Primary Metering Allowances
- Smart Metering Entity Charge

### 3.2.2 Revenue to Cost Ratio Adjustments

The Board's Decision on NT Power's Cost of Service (EB-2009-0269) did not prescribe any phase-in period to adjust its revenue-to cost ratios.

### 3.2.3 Rate Design for Residential Electricity Customers

On April 2, 2015, the Board released its *Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*, which stated that electricity distributors will transition to a fully-fixed monthly distribution service charge for residential customers. This will be implemented over a period of four years, beginning in 2016.

NT Power's transition to a fully-fixed monthly service charge for the residential class started on January 1, 2016.

In this Application, NT Power is seeking approval for the year of transition to continue implementing this policy effective May 1, 2019. In proposing a transition to a fully-fixed monthly service charge, NT Power has followed the approach set out in 'Tab 16. Rev2Cost\_GDPIP' of the 2019 IRM Rate Generator Model.

#### Residential Rate Design – Exceptions and Mitigation

To support the initial transition to fully fixed distribution rates, the Board designed two tests to determine when mitigation should be proposed: a threshold test for the change in the fixed charge and an overall bill impact test.

1. Threshold test for change: when assessing the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, a utility is to evaluate the total bill impact for a residential customer at the distributor's 10<sup>th</sup> consumption percentile.

NT Power – NTRZ 10<sup>th</sup> consumption percentile of residential customer consumes 236 kWh of electricity per month. Ten percent of NT Power's residential customers consume 236 kWh or less in an average month, and 90% consume more than 236 kWh in an average month. This was determined by querying monthly consumption records for all residential bills issued each month in the calendar year and sorting by consumption threshold. On a cumulative basis, the number of residential accounts in each

consumption threshold reaches the 10<sup>th</sup> percentile at 236 kWh per month, as shown in the table below.

2017 Residential Accounts by Consumption Threshold

Average Residential Monthly Consumption Threshold	Quantity of Accounts	Percent	Cumulative Number of Accounts	Cumulative Percentage
0-50 kWh	130	0%	130	0%
>25 -50 kWh	223	1%	353	1%
>50 -75 kWh	227	1%	580	2%
>75 -100 kWh	266	1%	846	3%
>100 -125 kWh	302	1%	1,148	4%
>125 -135 kWh	124	0%	1,272	4%
>135 -145 kWh	147	0%	1,419	5%
>145 -195 kWh	806	3%	2,225	7%
>195 -245 kWh	1,081	3%	3,306	11%
>245 -295 kWh	1,386	4%	4,692	15%
>295 -345 kWh	1,676	5%	6,368	20%
>345 -395 kWh	1,914	6%	8,282	26%
>395 -445 kWh	2,075	7%	10,357	33%
>445 -495 kWh	2,120	7%	12,477	40%
>495+ kWh	18,838	60%	31,315	100%
<b>Total</b>	<b>31,315</b>	<b>100%</b>		

- Overall Bill Impact Test: The bill impact for the 10<sup>th</sup> residential consumption percentile with 236 kWh monthly consumption is \$5.55 or 10.71%, excluding the Account 1576 rate rider. As the total bill impact with the Account 1576 rate rider exceeds 10% for RPP customers NT Power reviewed the potential need for a rate mitigation plan. The mandated variable to fixed rates for the residential customers is attributing the bill impact of the 10<sup>th</sup> percentile customers. The Account 1576 rate rider provided a significant refund for the period of May 2018- April 2019 that reduced the 10th percentile's average bill, as a result the proposed rates are more aligned with the typical bill these customers can anticipate to receive in future years. NT Power respectfully submits that no rate mitigation is required for the 10<sup>th</sup> percentile for the one-year duration bill impact.

Bill Impact – Residential 10<sup>th</sup> Consumption Percentile

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	236	kWh
Demand	-	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.36	1	\$24.36	<b>\$27.52</b>	1	\$ 27.52	\$ 3.16	12.97%
Distribution Volumetric Rate	<b>\$0.0038</b>	236	\$ 0.90	\$ -	236	\$-	\$(0.90)	-100.00%
Fixed Rate Riders	<b>\$(1.76)</b>	1	\$(1.76)	\$ -	1	\$-	\$ 1.76	-100.00%
Volumetric Rate Riders	<b>\$0.0010</b>	236	\$ 0.24	<b>\$0.0005</b>	236	\$ 0.12	\$(0.12)	-50.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$23.73</b>			<b>\$ 27.64</b>	<b>\$ 3.91</b>	<b>16.45%</b>
Line Losses on Cost of Power	<b>\$0.0820</b>	9	\$ 0.74	<b>\$0.0820</b>	9	\$ 0.74	\$-	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	236	\$ -	<b>-\$0.0040</b>	236	\$ (0.94)	\$(0.94)	
CBR Class B Rate Riders	\$ -	236	\$ -	\$ -	236	\$-	\$-	
GA Rate Riders	\$ -	236	\$ -	\$ -	236	\$-	\$-	
Low Voltage Service Charge	\$ -	236	\$ -	\$ -	236	\$-	\$-	
Smart Meter Entity Charge (if applicable)	<b>\$ 0.57</b>	1	\$ 0.57	<b>\$0.57</b>	1	\$ 0.57	\$-	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$-	\$-	
Additional Volumetric Rate Riders		236	\$ -	\$ -	236	\$-	\$-	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$25.04</b>			<b>\$ 28.01</b>	<b>\$ 2.96</b>	<b>11.82%</b>
RTSR - Network	<b>\$0.0079</b>	245	\$ 1.94	<b>\$0.0128</b>	245	\$ 3.14	\$ 1.20	62.03%
RTSR - Connection and/or Line and Transformation Connection	<b>\$0.0075</b>	245	\$ 1.84	<b>\$0.0121</b>	245	\$ 2.96	\$ 1.13	61.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$28.82</b>			<b>\$ 34.11</b>	<b>\$ 5.29</b>	<b>18.35%</b>
Wholesale Market Service Charge (WMSC)	<b>\$0.0036</b>	245	\$ 0.88	<b>\$0.0036</b>	245	\$ 0.88	\$-	0.00%
Rural and Remote Rate Protection (RRRP)	<b>\$0.0003</b>	245	\$ 0.07	<b>\$0.0003</b>	245	\$ 0.07	\$-	0.00%
Standard Supply Service Charge	<b>\$ 0.25</b>	1	\$ 0.25	<b>\$0.25</b>	1	\$ 0.25	\$-	0.00%
TOU - Off Peak	<b>\$0.0650</b>	153	\$ 9.97	<b>\$0.0650</b>	153	\$ 9.97	\$-	0.00%
TOU - Mid Peak	<b>\$0.0940</b>	40	\$ 3.77	<b>\$0.0940</b>	40	\$ 3.77	\$-	0.00%
TOU - On Peak	<b>\$0.1320</b>	42	\$ 5.61	<b>\$0.1320</b>	42	\$ 5.61	\$-	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$49.37</b>			<b>\$ 54.66</b>	<b>\$ 5.29</b>	<b>10.71%</b>
HST	13%		\$ 6.42	13%		\$ 7.11	\$ 0.69	10.71%
8% Rebate	8%		\$(3.95)	8%		\$(4.37)	\$(0.42)	
<b>Total Bill on TOU</b>			<b>\$51.84</b>			<b>\$ 57.39</b>	<b>\$ 5.55</b>	<b>10.71%</b>

**3.2.4 Electricity Distribution Retail Transmission Service Rates**

NT Power seeks changes to its Retail Transmission Service Rates as detailed in 2019 IRM Rate Generator Model ('Tabs 10 to 15').

Electricity distributors are charged for transmission costs at the wholesale level and then pass these charges to their distribution customers through the Retail Transmission Service Rates ("RTSR"). Variance accounts are used to capture differences in the rate a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to

charge when billing its customers (variance Account 1584 and Account 1586). NT Power notes that Sentinel Lighting kW is not within the Rate Gen model and therefore the proposed RTSR rates are not populating for this rate class. NT Power has contacted the case manager to resolve this issue.

NT Power acknowledges that the RTSR's may be adjusted by the Board. NT Power's proposes the RTSR rates below based on the 2019 IRM Rate Generator Model:

Proposed RTSR

Rate Class	Unit	Current RTSR Network	Adjusted RTSR Network	Current RTSR Connection	Adjusted RTSR Connection
Residential Service Classification	\$/kWh	0.0079	0.0072	0.0075	0.0070
General Service Less Than 50 kW Service Classification	\$/kWh	0.0072	0.0066	0.0067	0.0062
General Service 50 To 4,999 kW Service Classification	\$/kW	2.8974	2.6540	2.6417	2.4578
Unmetered Scattered Load Service Classification	\$/kWh	0.0071	0.0065	0.0067	0.0062
Sentinel Lighting Service Classification	\$/kW	2.186		2.0843	
Street Lighting Service Classification	\$/kW	2.2062	2.0209	2.0399	1.8979

NT Power is a partially embedded distributor in its Tay service area whose host is HONI.

In the Board's most recent Decision and Rate Order (EB-2017-0359), new Uniform Transmission Rates were effective and are as follows:

Uniform Transmission Rates

Uniform Transmission Rates	
Network Service Rate	\$3.61 kW
Line Connection Rate	\$0.95 kW
Transformation Connection Service Rate	\$2.34 kW

Other Rates and Charges

NT Power seeks continuation of the other rates and charges approved in EB-2014-0095 specifically the Allowances, Specific Service Charges, Retail Service Charges, and Loss Factors.

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

#### Balances

*Chapter 3 of the Board's Filing Requirements and the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* provide that the distributor's Group 1 audited account balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application Group 1 balances as of December 31, 2017 to determine if the threshold has been exceeded.

NT Power has elected to dispose of its deferral and variance account balances in this application as it exceeds the threshold test at a total claim per kWh of \$0.0010. The total amount requested for disposition is (\$1,080,666). The total claim includes an Account 1568-LRAM Variance Account balance of \$460,882.

NT Power is proposing a rate rider recovery period of one-year.

NT Power has completed the Board Staff's 2019 IRM Rate Generator model 'Tab 3 – Continuity Schedule' and has projected interest to April 30, 2019 on the December 31, 2017 balances. Actual interest has been calculated based on the Board's prescribed rates. Projected interest for the period is based on quarter 4, 2018 last Board prescribed rate of 2.17%.

Statement: NT Power confirms the accuracy of the billing determinants used in 'Tab 4' of the 2019 IRM Rate Generator model.

#### 3.2.5.1 Wholesale Market Participants

##### *Deferral/Variance Accounts*

In accordance with the Chapter 3, a wholesale market participant ("WMP") refers to any entity that participates directly in any of the Independent Electricity System Operator ("IESO") administered markets. These participants settle commodity and market-related charges with the IESO, including when they are embedded in a distributor's distribution system. Consequently, NT Power has not allocated any account balances in Account 1588 RSVA - Power, Account 1580 RSVA - Wholesale Market Services Charge and Account 1589 RSVA - Global Adjustment to its WMP customer.

NT Power – NTRZ currently has one WMP customer in the General Service greater than 50 kW class.

The WMP settle directly with the IESO for the Global Adjustment (“GA”) charge. Therefore, NT Power is proposing not to charge a Rate Rider for the Disposition of Global Adjustment Account to the WMP customer.

NT Power ensured that the rate rider is appropriately calculated for the following remaining charges: Account 1584 RSVA – Retail Transmission Network Charge, Account 1586 RSVA – Retail Transmission Connection Charge and Account 1595 – Disposition/Refund of Regulatory Balances.

In accordance with Chapter 3, all GA rate riders for applicable classes are calculated on a volumetric basis (kWh).

NT Power used the WMP’s 2017 metered consumption as reported in the RRR filing section 2.1.5.4.

### 3.2.5.2 Global Adjustment

NT Power – NTRZ had ten active class A customers for the period of July 1, 2017 to July 1, 2018.

NT Power – NTRZ has completed the Global Adjustment Analysis Workform (“GA Workform”) for the period January 1, 2013 to December 31, 2017 to assist in assessing the reasonability of balances in Account 1589 (Appendix 4).

NT Power confirms the following with respect to the monthly billing of GA:

- NT Power bills all non-RPP customers on the 1<sup>st</sup> estimate of the GA provided by the IESO.
- NT Power bills all customers on a calendar month basis, 28 to 31 day period.
- NT Power confirms where a billing spans more than one month, in the case of a final bill or a manual read, the GA billing rate is pro-rated based on consumption for the blended months.
- NT Power creates new GA billing rates for each consumption month in its billing system, which enables the correct allocation of both consumption and GA rates when a customer is billed for consumption spanning over a calendar month.
- NT Power confirms the GA rate is applied consistently for all billed and unbilled revenue transactions for non-RPP Class B customers in each rate class.

The data provided in Note 4 of the GA Workforms reflects actual consumption from the billing system by calendar month that was audited within the Special Purpose Audit. The years 2013 to 2017 is within the +/- 1% range of total annual IESO GA charges.

Year	Unresolved Difference	Unresolved Difference as % of Expected GA Payments to IESO
2013	-\$185,367	-0.99726%
2014	-\$39,393	-0.22946%
2015	\$50,560	0.21328%
2016	\$76,495	0.21328%
2017	\$18,779	0.07368%

### *Settlement Process*

NT Power determines RPP eligibility for small business customers annually (General Service less than 50 kW) by performing annual customer reclassification based on annual demand or kWh and settles directly with the IESO.

On a monthly basis NT Power calculates an amount payable/receivable to/from the IESO to settle the previous month. The settlement figures are communicated to the IESO via an online portal on or before the fourth business day of the month, and appear under certain charge types on the IESO invoice, which arrives mid-month. This process ensures that the IESO and NT Power are appropriately compensated for various government-mandated rates/plans/programs:

1. The Regulated Price Plan (RPP) – charge type (“CT”) 142
2. Global Adjustment (GA) – CT 147 and 148
3. Renewable Energy Standard Offer Program (RESOP) – CT 1410
4. Feed-In-Tariff (FIT) Program – CT 1412
5. Ontario Electricity Support Program (OESP) – C1420 and 1470
6. Ontario Rebate Electricity Consumers – CT 9982
7. Ontario Fair Hydro Plan Eligible RPP Consumer Discount Settlement Amount - CT 1142
8. Ontario Fair Hydro Plan Eligible non- RPP Consumer Discount Settlement Amount – CT 1143

A further explanation of each component of this settlement process is provided below.

NT Power confirms accrual accounting is used within the settlement process.

## GA Methodology Description

### *Questions on Accounts 1588 & 1589*

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
  - a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
  - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
  - c. If another approach is used, please explain in detail.

#### NT Power's Response

NT Power uses approach a.

### 2. Questions on CT 1142

- a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

#### NT Power's Response

The initial RPP related to GA is based on actual consumption from the CIS (NorthStar) for both RPP and non-RPP customers. The data is determined based on the Class B first estimate.

- b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.

#### NT Power's Response

Yes, CT 142 is trued up on a monthly basis and included in the monthly submission to the IESO.

- c. Has CT 1142 been trued up for with the IESO for all of 2017?

NT Power's Response

Yes, CT 1142 has been trued up with the IESO for the year 2017.

- d. Which months from 2017 were trued up in 2018?

NT Power's Response

2018 includes the true-up for the month of November and December 2017.

- e. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

NT Power's Response

CT 1142 has been trued up with the exception of the adjustment explained in response 2d above.

- f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

NT Power's Response

The Closing Principal Balances as of December 31, 2017 Adjusted for Disposition during 2018 in column BO, row 'RSVA – Global Adjustment' is \$1,162,970 for principal and \$22,514 for closing interest. The amount in the same column for 1588 is \$1,366,310.

3. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

NT Power's Response

NT Power downloads monthly usage from CIS NorthStar for RPP and Non-RPP kWh. CT 148 is then allocated proportionally to account 1588 and 1589.

- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

NT Power's Response

The allocation of the GA costs is based on actuals, therefore no true-up is required.

- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?

NT Power's Response

The data used to determine the non-RPP kWh volume for recording expense in account 1589 was actual usage data from CIS NorthStar.

- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?

NT Power's Response

NT Power had an audit of its Account 1588 and Account 1589 for 2013 to 2017 and the balances were trued-up and then audited. As NT Power can use actual consumption data, no true-up will be required in the future.

- e. Please indicate which months from 2017 were trued up in 2018 for CT 148 proportions between RPP and non-RPP.

NT Power's Response

See explanation above. NT Power had an audit of the Account 1588 and Account 1589, therefore balances 2013 to 2017 were trued-up in 2018.

- f. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.

NT Power's Response

In 2018, NT Power had a third-party audit of 2012 to 2017 balances for Account 1588 and Account 1589. The balances were adjusted in 2017 to reflect the revised balances and revised DVA continuity schedules.

- g. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

NT Power's Response

See note above regarding NT Power's third-party audit.

4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?

NT Power's Response

No, NT Power did not receive approval for disposition in its 2018 rate proceeding.

- b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).

NT Power's Response

No principal adjustments or dispositions were approved.

- c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?

NT Power's Response

No principal adjustments or dispositions were approved.

- d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.

NT Power's Response

Below is a table that shows the amounts under principal adjustments in the DVA Continuity Schedule filed in the current proceeding.

2017						
Account Descriptions	Opening Principal	Principal Adjustments	Closing Principal Balance	Opening Interest Amounts	Interest Adjustments	Closing Interest Amounts
RSVA - Global Adjustment	1,376,375	(213,405)	1,162,970	54,531	(32,017)	22,514
Total Group 1 Balance excluding Account 1589 - Global Adjustment	(2,802,031)	1,959,467	(842,565)	37,557	(16,092)	21,465
Total Group 1 Balance	(1,425,656)	1,746,062	320,405	92,089	(48,109)	43,980

- e. Do the amount calculated in part (d) above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.

NT Power's Response

Yes, the amounts calculated in part (d) above reconcile to the NT Power's principal adjustments shown in the DVA Continuity Schedule for the current proceeding.

- f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the

normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

#### NT Power's Response

NT Power confirms that the principal adjustments show in the DVA Continuity Schedule are reflected in the GL.

### 3.2.5.3 Commodity Accounts 1588 and 1589

#### *RPP Settlement True-Ups*

NT Power – NTRZ claims the difference between RPP rates applied to RPP customers, and the sum of the corresponding consumption multiplied by the NSLS WAP and GA through the IESO settlement process (IESO Form 1598) each month. The process is completed using the meter data available from NT Power's Customer Information System ("CIS") and its wholesale settlement system, as well as from HOEP data and Ontario load data obtained from the IESO.

For the current IESO settlement month, NT Power estimates the billed customer RPP consumption from the CIS based on the previous month's actual data. For IESO settlement purposes, NT Power has setup a calculation to estimate the NSLS WAP for the current month charges based on the Ontario load and partial month NSLS. NT Power then adds the estimated GA charges based on the IESO 2<sup>nd</sup> estimate and the estimate for NSLS WAP. The amount settled with the IESO is the difference between the sum of the NSLA WAP calculation and GA minus the billed RPP commodity (TOU and tier pricing).

Each month NT Power submits a true up to the IESO for the prior month. NT Power calculates the actual charges by applying the corresponding Actual GA rate to the kWh consumption extracted from the CIS system. The monthly true-up is the difference between the Actual GA calculation minus the estimated GA submitted to the IESO based on the 2<sup>nd</sup> estimate.

#### *Description of Accounting Methods and Transactions for the Disposition Balance Years being Requested*

NT Power's financial accounting practices as they relate to the initial recording of transactions in Commodity Accounts 1588 and 1589 are as follows. The IESO invoice amount for CT 101 and

CT 1142 is posted to Account 1588. CT 148 is initially posted to Account 1589 and then subsequently split between RPP and non-RPP based on kWh. The RPP portion of CT 148 is credited to Account 1589 and debited to Account 1588. RPP revenues are posted directly to 1588 for both power and GA. Non-RPP power revenues are posted directly to Account 1588 and non-RPP GA revenues are posted directly to Account 1589.

#### *Certification of Evidence- Commodity Accounts 1588 and 1589*

NT Power confirms sound processes and internal controls are in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed.

#### **3.2.5.4 Capacity Based Recovery (CBR)**

NT Power applied the Board's *Accounting Guidance on CBR*, issued July 25, 2016. WMS are billed by the IESO for CBR.

In 2017, NT Power had ten Class A customers for the duration of the year. Tab 6.2 CBR B of Appendix 3 has a total CBR Class B allocated to current Class B customers that did not generate a rate rider.

Future NT Power Class A customers that were previously Class B customers who contributed towards the variance in Account 1580, sub account CBR Class B will be charged Account 1580 Rate Rider until the sunset date, regardless of whether customers transition between Class A and Class B during the disposition period.

#### **3.2.6 LRAM Variance Account (LRAMVA)**

Reference Appendix 5 LRAMVA Model.

For CDM programs delivered within the 2011 to 2014 term and going forward within the 2015 to 2020 term, the Board established Account 1568 - LRAMVA to capture the variance between the Board-approved CDM forecast and the actual results at the customer rate class level.

Account 1568 - LRAMVA variance captures the difference between:

- a) The results of actual, verified impacts of authorized CDM activities undertaken by NT Power; and
- b) The Board-approved LRAMVA threshold.

In accordance with the Board's *Guidelines for Electricity Distributor CDM*, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications. Distributors may apply for the disposition of the balance in the LRAMVA in IRM applications, if the balance is deemed significant by the applicant. Disposition requests for LRAMVA must be made together with carrying charges.

### 3.2.6.1 Disposition of LRAMVA

#### Statement Identifying Years of Lost Revenues and Prior Years Savings

NT Power is seeking disposition for the 2017 LRAMVA balance which includes the CDM savings persistence from 2015 to 2016 programs. The LRAMVA balance identified for disposition as part of this Application is \$463,315 (\$452,235 principal and \$11,080 interest); NT Power considers this balance to be significant.

#### Statement Confirming LRAMVA was based on Verified Savings Results

NT Power confirms that the LRAMVA calculation was based on data sourced from the NT Power's Final Verified Annual CDM Report and Persistence Savings Reports issued by the IESO, as per Excel file submission.

Appendix 5 presents the LRAMVA model that includes:

- 2015 and 2016 Verified Adjustments
- 2017 Verified Current Year Savings

NT Power used the most recent input assumptions available at the time of the program evaluation when calculating the lost revenue.

NT Power has not deviated from the Board's LRAMVA model concept.

Summary of LRAMVA balance requested for disposition

The following table presents the LRAMVA balances identified for disposition:

LRAMVA Claim

Customer Class	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
<b>Residential</b>	\$117,917	\$2,889	\$120,806
<b>GS&lt;50 kW</b>	\$130,439	\$3,196	\$133,635
<b>GS&gt;50 kW - Thermal Demand Meter</b>	\$158,359	\$3,880	\$162,239
<b>GS&gt;50 kW - Interval Meter</b>	\$6,719	\$165	\$6,883
<b>Street Lighting</b>	\$38,802	\$951	\$39,752
<b>Total</b>	<b>\$452,235</b>	<b>\$11,080</b>	<b>\$463,315</b>

Statement: NT Power is requesting a period of one-year for LRAMVA recovery due to the significance of the rate riders. NT Power requests a one-year disposition to avoid the need for two concurrent 1568 rate riders in 2020.

Details for the forecast CDM savings included LRAMVA calculation

NT Power has followed LRAMVA Work Form Version 3.0 and the Board Report, *Updated Policy for the Lost Revenue Adjustment Mechanism Calculation: Lost Revenues and Peak Demand Savings from Conservation and Demand Management Programs* (EB-2016-0182).

In accordance with the *Guidelines for Electricity Distributors* (CDM – EE-20120003), NT Power has used the Board’s approved volumetric rates. Carrying charges were applied on a monthly basis and are being requested to be recovered from NT Power’s customers. NT Power’s LRAMVA threshold is zero as demonstrated by the LRAMVA model. No LRAMVA threshold was received in NT Power’s last Cost of Service application (EB-2009-0269). The recovery of the LRAMVA principal amount of one year is to reduce the impact on the customers bills in future years.

With respect to the entries in the LRAMVA, the CDM Guidelines specify that distributors must calculate the full year impact of CDM programs and compare that to the LRAMVA threshold amounts by rate class. The difference is multiplied by the distributor’s Board approved variable distribution charge and customer rate class with which the volumetric variance occurred.

Statement: NT Power is requesting a LRMAVA claim of \$463,315 that includes the verified actual CDM savings and carrying charges.

The Board’s approved distribution rates are presented below:

Distribution Volumetric Rates

	Billing Unit	EB-2013-0153	EB-2014-0095	EB-2016-0275
Rate Year		2015	2016	2017
<i>Period 1 (# months)</i>		0	0	4
<i>Period 2 (# months)</i>		12	12	8
Residential	kWh	0.0146	0.0111	0.0075
GS<50 kW	kWh	0.0195	0.0197	0.02
GS>50 kW - Thermal Demand Meter	kW	4.6711	4.7178	4.7791
GS>50 kW - Interval Meter	kW	4.8017	4.8497	4.9127
Street Lighting	kW	15.5111	15.6662	15.8699

[Rationale confirming how the rate class allocations for actual CDM savings were determined](#)

For CDM programs that are designed and designated for specific customer segments or rate classes, LRMAVA allocations for CDM savings are allocated directly to those specific rate classes. For example, the saveONenergy ‘Coupon’ and ‘Heating and Cooling’ Programs are designated as residential programs, while the saveONenergy ‘Small Business Lighting’ program limits eligibility to those customers with a demand of less than 100 kW.

CDM ‘Coupon’ and ‘Heating and Cooling’ program savings will be allocated 100% to the residential rate class. For programs with more limited customer participation, such as the Process & Systems Upgrades Program, the CDM savings for LRMAVA allocations are directly to the specific rate classes, in this case GS>50. For other programs, such as Retrofit that could have participants from multiple rate classes, NT Power analyzes the actual customer participation to calculate percent allocations. The ‘Retrofit’ program savings were allocated to the general service less than 50 kW (GS<50kW) and the general service greater than 50 kW – demand meter and interval meter (GS>50kW) rate classes, based on the actual customer participant mix for the year in question.

A summary of the annual rate class allocations is within ‘Tab 3-a.’ of the LRAMVA work form. NT Power populated the ‘Tab 5. 2015-2020’ with 2015 to 2016 persistence and 2017 current net energy savings. The relevant Board approved distribution rates were compiled within ‘Tab 3. Distribution Rates’ and used within the model calculations.

### Final Verified CDM Savings

The actual CDM savings are presented in the following table:

Final Verified CDM Savings

Description	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting
2017 Actuals	\$117,917	\$130,439	\$158,359	\$6,719	\$38,802
<i>Carrying Charges</i>	<i>\$2,889</i>	<i>\$3,196</i>	<i>\$3,880</i>	<i>\$165</i>	<i>\$951</i>
<b>Total LRAMVA Balance</b>	<b>\$120,806</b>	<b>\$133,635</b>	<b>\$162,239</b>	<b>\$6,883</b>	<b>\$39,752</b>

### Additional Documentation or Data Statement

Statement: No additional documentation or data was provided in support of projects that was not included in the LDC’s Final CDM Annual Report from the IESO.

### Board Approved Programs Before 2014

NT Power does not have Board approved CDM programs, therefore, a separate third-party review is not required.

The proposed LRAMVA rate rider recovery period is one year. NT Power’s proposed LRAMVA rate riders are presented below:

Proposed LRAMVA Rate Riders – Recover Period 1 Year

Customer Classes	Unit	LRAMVA Rate Riders
Residential	\$/kWh	\$0.0005
GS <50 kW	\$/kWh	\$0.0015

GS >50 kW	\$/kW	\$0.2273
Unmetered Scattered Load	\$/kWh	\$0.0000
Sentinel Lighting	\$/kW	\$0.0000
Street Lighting	\$/kW	\$5.5969

### 3.2.7 Tax Changes

The Board’s supplemental report, *3rd Generation Incentive Regulation* issued July 17, 2008, and the *Chapter 3 Board’s Filing Requirements* last revised July 12, 2018, determined that a 50/50 sharing of the impact of currently known legislated tax changes, other than that related to the implementation of the Harmonized Sales Tax, as applied to the tax level reflected in the Board-approved base rates for a distributor, was appropriate.

NT Power has completed the 2019 IRM Rate Generator Model (‘Tab 8. STS-Tax Change’ and ‘Tab 9. Shared Tax-Rate Rider’), to calculate the annual tax changes that are to be allocated to the customer rate classes.

### 3.2.8 Z- Factor Claims

Z factor criteria is defined as an event that incurred outside of what the NT Power’s current rates are derived from and outside of management’s control. The amounts incurred must be larger than the Board defined materiality threshold and have a significant influence on the operations of the Applicant. NT Power is not seeking any recoveries of expenses under a Z factor.

## 3.3 Elements Specific only to the Price Cap IR Plan (*with Annual IR Inclusion clause*)

### 3.3.5 Off-Ramp Provisions

NT Power’s regulatory return on equity for 2017 was 2.41%; which was attributed to the purchase costs of Midland Power Utility Corporation impacting OM&A expenses and the one-time weighted average cost of capital entry related to the change in useful life. The average return over the past five years was 7.78%, which is within the +/- 3% range of deemed return on equity of 9.66%.

## 3.4 Specific Exclusions from Annual IR Index Applications

### Appendix A: Application of Recoveries in Account 1595

NT Power has completed the tax sharing calculations in 'Tab. 9 Shared Tax' of the 2018 IRM Rate Generator model, in accordance with Chapter 3, applying the determined 50/50 sharing of the impact on NT Power's tax rates approved by the Board. The 2019 IRM Rate Generator model generated a rate rider for each rate class for a total allocation of tax savings of (\$40,969).

#### *1595 Analysis Workform*

In 2019, the Board Staff introduced the 1595 Analysis Workform as a requirement for rate applications if the distributor meets the requirements for disposition of residual balances. The purpose of the new workform is to assist the OEB Staff to assess the residual balances in Account 1595 Sub-accounts for each vintage year are reasonable.

NT Power completed the 1595 Analysis workform with the balances for NT Power, as well as the former Tay and Newmarket rate zones separated where applicable within Appendix 6. In 2010, NT Power had a residual balance of \$22,809 with a collection/ returns variance of 0.9% for the Newmarket rate zone. In 2010, NT Power had a residual balance of \$19,688 with a variance of (3.5%) for the Tay rate zone. In 2012, NT Power had a combined residual balance of \$36,865 accounting for a 2.3% variance, below the unresolved difference of +/-10%.

The 2013 variance is attributed to an incorrect sunset date of the rate rider. Step 2 of the 1595 workform reconciles the Global Adjustment rate rider variance of \$234,172. The shared tax rate rider for 2012, 2014, 2016, and 2017 reconciled to a difference of 4.3% for a residual balance of (\$11,316), below the unresolved difference of +/-10%.

### Appendix B: Rate Adder versus Rate Rider

#### Rate Rider for Disposition of Account 1576

NT Power is seeking a 1576 Rate Rider to continue refunding customers based on account balances as of December 31, 2017. Effective January 1, 2012, NT Power implemented new asset useful lives and has recorded the financial differences in Account 1576. NT Power proposed in the 2017 IRM application (EB-2016-0275) to clear the Account 1576 balance annually until the next Cost of Service. The 1576 Rate Rider calculation represents a request of

disposition for a rate rider refund totalling \$1,614,028 to NT Power customers over a one-year period.

#### Account 1576, Accounting Changes Under CGAAP and WACC Component

On July 17, 2012 the Board issued a statement changing the depreciation rates and capitalization policies that was to be implemented under IFRS by January 1, 2013. NT Power adopted the change effective January 1, 2012.

The account balance is being cleared through a one-year rate rider approved by the Board in NT Power's 2018 IRM Application (EB-2017-0062). NT Power is requesting approval for a one-year interim clearance of the 2017 balance of Account 1576. As mandated by the Board's letter of June 25, 2013, this balance will include a Weighted Average Cost of Capital ("WACC") component that was set at NT Power's last Cost of Service at 7.03%.

NT Power confirms that no carrying charges have been applied to these balances. NT Power will also continue to use this account until its next Cost of Service filing.

The Fixed Asset Continuity Schedules for 2012 is consistent with the Board Appendix 2 EC (Appendix 7). The 2012 year is when then the accounting policies changed and the opening balances were confirmed for cost and accumulated depreciation under CGAAP and revised CGAAP were equal. Appendix 7 is consistent with Board Appendix 2-BA 1576 Continuity Schedule and provides both CGAAP and revised CGAAP for the years 2012 to 2017 respectfully.

Account 1576 - Accounting Changes under CGAAP

2012 Changes in Accounting Policies under CGAAP

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012.

Reporting Basis	Rebasing Year	2011	2012	2013	2014	2015	2016	2017	
	CGAAP	IRM	IRM	IRM	IRM	IRM	IRM	IRM	
	Forecast	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
			\$	\$	\$	\$	\$	\$	\$
<b>PP&amp;E Values under former CGAAP</b>									
Opening net PP&E - Note 1			51,625,726	52,120,129	52,165,032	50,542,211	58,826,636	57,274,425	
Net Additions - Note 4			4,050,759	4,336,894	-415,324	12,661,667	2,955,376	4,760,269	
Net Depreciation (amounts should be negative) - Note 4			-3,556,355	-4,291,992	-1,207,497	-4,367,243	-4,507,587	-4,309,215	
<b>Closing net PP&amp;E (1)</b>			52,120,129	52,165,032	50,542,211	58,836,636	57,274,425	57,725,479	
<b>PP&amp;E Values under revised CGAAP (Starts from 2013)</b>									
Opening net PP&E - Note 1			51,625,726	53,883,098	55,285,337	55,135,557	64,799,717	64,736,570	
Net Additions - Note 4			4,050,759	3,989,479	-470,121	12,491,420	2,955,376	4,760,269	
Net Depreciation (amounts should be negative) - Note 4			-1,793,386	-2,587,241	320,342	-2,827,260	-3,018,523	-2,811,200	
<b>Closing net PP&amp;E (2)</b>			53,883,098	55,285,337	55,135,557	64,799,717	64,736,570	66,685,640	
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>			-1,762,969.00	-3,120,305.00	-4,593,346.12	-5,963,081.44	-7,462,145.39	-8,960,160.27	

Effect on Deferral and Variance Account Rate Riders

Closing balance in Account 1576	-8,960,160.27
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	- 629,899.27
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>	<b>-9,590,059.54</b>
<b>2017 - 1576 Disposition for Rate Rider Calculation</b>	<b>-7,976,031.21</b>
Request for 2018 - 1576 Disposition for Rate Rider Calculation	<b>-1,614,028.33</b>

WACC	7.03%
# of years of rate rider disposition period	1

Proposed Account 1576 Rate Rider Allocation by Customer Class

NT Power proposes that the Account 1576 Rate Rider provides customers a refund that is allocated by rate class with the unit of measure and allocator as defined in the table below. The 'Verification' calculation column within the table is a cross check of the rate riders, allocators, and occurrence of allocator values.

Account 1576 Rate Rider Allocation by Customer Class

<b>Customer Class</b>				
<b>Account 1576 with WACC</b>	<b>-</b>	<b>1,614,028</b>	<b>2017 Metered kWh</b>	<b>% Allocation</b>
Residential	-	670,811	260,534,762	41.56%
GS <50 kW	-	228,477	88,737,652	14.16%
GS >50 kW	-	706,582	274,428,086	43.78%
Unmetered Scattered Loads	-	686	266,413	0.04%
Sentinel Lighting	-	716	278,160	0.04%
Street Lighting	-	6,757	2,624,147	0.42%
<b>Total</b>	<b>-</b>	<b>1,614,028</b>	<b>626,869,220</b>	<b>100.00%</b>

Account 1576 Rate Rider by Customer Class

<b>Customer Class</b>	<b>Units of Measure</b>	<b>2017 Allocator</b>	<b>Allocation of Account 1576</b>	<b>Occurance of Allocator</b>	<b>Verification</b>	<b>1 Year</b>
						<b>1576 Rider</b>
Residential	# of customers	32,185	\$670,811	12	-	\$1.73686
GS <50 kW	kWh	88,737,652	\$228,477	1	-	\$ 0.00257
GS >50 kW	kW	740,036	\$706,582	1	-	\$ 0.95479
Unmetered Scattered Load	kWh	266,413	\$ 686	1	-	\$ 0.00257
Sentinel Lighting	kW	278,160	\$ 716	1	-	\$ 0.00257
Street Lighting	kW	7,065	\$6,757	1	-	\$ 0.95634
<b>Total</b>			<b>\$ 1,614,028</b>			

Bill Impacts

The bill impacts of the proposed 1576 Rate Rider are below and demonstrate the effect of both including and excluding the 1576 Rate Rider.

**Bill Impacts of 1576 Rate Rider**

Customer Class	Consumption/ Demand	Billing Determinant	Without 1576 Rate Adder		With 1576 Rate Adder	
			Impact (\$)	Impact (%)	Impact (\$)	Impact (%)
Residential	236	kWh	\$6.26	12.07%	\$5.58	11.16%
Residential	750	kWh	\$8.78	7.89%	\$6.42	5.87%
GS <50 kW	2,000	kWh	\$33.84	12.14%	\$ 47.34	18.66%
GS >50 kW	237,500	kW	\$574.09	1.62%	\$1,957.21	5.94%
Unmetered Scattered Load	200	kWh	-\$0.53	-2.08%	\$ 1.24	-0.13%
Sentinel Lighting	475	kWh	-\$0.08	-0.13%	\$2,213.90	-0.13%
Street Lighting	474,500	kW	\$ 6,036.63	6.56%	\$4,942.68	5.37%
<b>Total</b>						

The bill impacts without the Account 1576 Rate Rider cited in the above table is referenced from the 2019 IRM Rate Generator Model, 'Tab 20. Bill Impacts' (Appendix 3). The bill impacts with the proposed revision to the 1576 Rate Rider is sourced from Appendix 7.

## Appendix 1: NT Power's Current Tariff Sheet

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.36
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$	(1.76)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0038
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. 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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.73
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0201
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0053
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kWh	(0.0120)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
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	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

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.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	139.37
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.8078
Distribution Volumetric Rate - Interval Meter	\$/kW	4.9422
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.5493
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kW	(4.5352)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8974
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6417

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.75
Distribution Volumetric Rate	\$/kWh	0.0204
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kWh	(0.0132)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
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	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. 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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.27
Distribution Volumetric Rate	\$/kW	12.5269
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kW	(4.1248)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1860
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0843

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.21
Distribution Volumetric Rate	\$/kW	15.9651
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	10.2771
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kW	(5.1838)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0399

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### 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	\$	5.40
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# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

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

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

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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
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	23.00
Disconnect/reconnect at meter - during regular hours	\$	50.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	50.00
Install/remove load control device - after regular hours	\$	185.00

#### Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - 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)	\$	22.35

Issued April 12, 2018

Reissued - April 20, 2018

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### RETAIL SERVICE CHARGES (if applicable)

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

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

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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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

### 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	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279

## Appendix 2: NT Power's Proposed Tariff Sheet

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. 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.

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.52
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$	(0.06)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0009)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0121

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. 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.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.91
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0202
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kWh	0.0015
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0010)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0108

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

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.

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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	140.21
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.8366
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kW	0.2273
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.7757)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	0.3935
Distribution Volumetric Rate - Interval Meter	\$/kW	4.8366
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kW	(0.0138)
Retail Transmission Rate - Network Service Rate	\$/kW	0.0000

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.0000
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### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
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Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
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Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
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Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
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# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.86
Distribution Volumetric Rate	\$/kWh	0.0205
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0010)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	(0.0003)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0000
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0000

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.29
Distribution Volumetric Rate	\$/kW	12.6021
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0010)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kW	0.0000
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.0000

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. 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.

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#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.23
Distribution Volumetric Rate	\$/kW	16.0609
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kW	5.5969
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	(0.3858)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kW	(0.1847)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5610
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2937

#### MONTHLY RATES AND CHARGES - Regulatory Component

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

**EB-2018-0055**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### 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	\$	5.40
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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.85)
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Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)
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### SPECIFIC SERVICE CHARGES

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

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

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### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	23.00
Disconnect/reconnect at meter - during regular hours	\$	50.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	50.00
Install/remove load control device - after regular hours	\$	185.00

### Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year	\$	22.35

(with the exception of wireless attachments)

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

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 Debt Retirement Charge, 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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

## 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	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279

## Appendix 3: 2018 IRM Rate Generator

*(Presented in PDF and Excel Format)*



# Incentive Regulation Model for 2019 Filers

Version 2.0

<b>Utility Name</b>	Newmarket - Tay Power Distribution Ltd.
<b>Assigned EB Number</b>	EB-2018-0055
<b>Name of Contact and Title</b>	Michelle Reesor, Regulatory
<b>Phone Number</b>	905-953-8548
<b>Email Address</b>	mreesor@nmhydro.ca
<b>We are applying for rates effective</b>	May-01-19
<b>Rate-Setting Method</b>	Annual IR Index
<b>Please indicate in which Rate Year the Group 1 accounts were last cleared<sup>1</sup></b>	2012
<b>Please indicate the last Cost of Service Re-Basing Year</b>	2010

**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.
- Pale grey cell represent auto-populated RRR data
- White cells contain fixed values, automatically generated values or formulae.

Note:

1. Rate year of application

*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.*



# Incentive Regulation Model for 2019 Filers

## Newmarket - Tay Power Distribution Ltd.

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0062

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.36
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$	(1.76)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0038
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0079
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. 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.

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.73
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0201
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kWh	0.0053
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kWh	(0.0120)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
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	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

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.

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	139.37
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.8078
Distribution Volumetric Rate - Interval Meter	\$/kW	4.9422
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	0.5493
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kW	(4.5352)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8974
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6417

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

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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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.75
Distribution Volumetric Rate	\$/kWh	0.0204
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kWh	(0.0132)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
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	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.27
Distribution Volumetric Rate	\$/kW	12.5269
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kW	(4.1248)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1860
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0843

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.21
Distribution Volumetric Rate	\$/kW	15.9651
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2018) - effective until April 30, 2019	\$/kW	10.2771
Rate Rider for Disposition of Account 1576 - effective until April 30, 2019	\$/kW	(5.1838)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0399

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, 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
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00



# Incentive Regulation Model for 2019 Filers

Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

## Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	23.00
Disconnect/reconnect at meter - during regular hours	\$	50.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	50.00
Install/remove load control device - after regular hours	\$	185.00

## Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - 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)	\$	22.35

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, 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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)

## Service Transaction Requests (STR)

Request fee, per request, applied to the requesting party	\$	Issued Month day, Year
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# Incentive Regulation Model for 2019 Filers

Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

## 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	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279

		<b>2012</b>						
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2012	Transactions Debit/ (Credit) during 2012	OEB-Approved Disposition during 2012	Principal Adjustments <sup>1</sup> during 2012	Closing Principal Balance as of Dec 31, 2012	Opening Interest Amounts as of Jan 1, 2012	Interest Jan 1 to Dec 31, 2012
<b>Group 1 Accounts</b>								
LV Variance Account	1550	55,095	91,568	0	0	146,663	(722)	516
Smart Metering Entity Charge Variance Account	1551	0	0	0	0	0	0	0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(1,339,485)	(997,420)	0	0	(2,336,905)	(16,690)	(25,823)
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0	0	0	0	0	0	0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0	0	0	0	0	0	0
RSVA - Retail Transmission Network Charge	1584	819,601	643,836	0	0	1,463,437	13,392	15,150
RSVA - Retail Transmission Connection Charge	1586	578,233	(233,175)	0	0	345,058	6,923	7,489
RSVA - Power <sup>4</sup>	1588	(782,184)	(314,987)	0	0	(1,097,171)	9,909	650
RSVA - Global Adjustment <sup>4</sup>	1589	1,163,148	(442,279)	0	0	720,869	47,214	12,930
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595	1,014,248	(1,578,483)	0	0	(564,235)	44,211	(40,356)
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595	0	0	0	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595	0	0	0	0	0	0	0
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595	0	0	0	0	0	0	0
<b>RSVA - Global Adjustment</b>	<b>1589</b>	1,163,148	(442,279)	0	0	720,869	47,214	12,930
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>		345,508	(2,388,661)	0	0	(2,043,153)	57,023	(42,374)
<b>Total Group 1 Balance</b>		1,508,656	(2,830,940)	0	0	(1,322,284)	104,237	(29,444)
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>							
<b>Total including Account 1568</b>		1,508,656	(2,830,940)	0	0	(1,322,284)	104,237	(29,444)





2015						2016							
Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 2015	Opening Principal Amounts as of Jan 1, 2016	Transactions Debit / (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016
194,498	(166)	1,912			1,746	194,498	303,636			498,134	1,746	2,886	
48,245	0	0			0	48,245	(4,742)			43,503	0	377	
(1,753,984)	423	(8,487)			(8,064)	(1,753,984)	(310,949)			(2,064,933)	(8,064)	(19,486)	
0	0	0			0	0	0			0	0	0	
169,177	0	559			559	169,177	(169,177)			0	559	(559)	
106,537	3,057	4,348			7,405	106,537	(322,657)			(216,119)	7,405	(19)	
715,483	6,418	7,089			13,507	715,483	(189,578)			525,905	13,507	7,235	
(1,515,715)	34,743	36,482			71,225	(1,515,715)	159,481			(1,356,234)	71,225	(34,702)	
1,947,309	4,955	10,127			15,082	1,947,309	(570,934)			1,376,375	15,082	39,450	
(502,997)	5,956	0			5,956	(502,997)	270,709			(232,287)	5,956	(10,508)	
0	0	0			0	0	0			0	0	0	
0	0	0			0	0	0			0	0	0	
0	0	0			0	0	0			0	0	0	
0	0	0			0	0	0			0	0	0	
0	0	0			0	0	0			0	0	0	
0	0	0			0	0	0			0	0	0	
1,947,309	4,955	10,127	0	0	15,082	1,947,309	(570,934)	0	0	1,376,375	15,082	39,450	0
(2,538,756)	50,431	41,904	0	0	92,335	(2,538,756)	(263,275)	0	0	(2,802,031)	92,335	(54,777)	0
(591,447)	55,386	52,030	0	0	107,416	(591,447)	(834,210)	0	0	(1,425,656)	107,416	(15,328)	0
1,367	0				0	1,367	1,196,023	1,196,023		1,367	0	0	0
(590,080)	55,386	52,030	0	0	107,416	(590,080)	361,813	1,196,023	0	(1,424,289)	107,416	(15,328)	0



018		Projected Interest on Dec-31-17 Balances				2.1.7 RRR		
Closing Principal Balances as of Dec 31, 2017 Adjusted for Disposition during 2018	Closing Interest Balances as of Dec 31, 2017 Adjusted for Disposition during 2018	Projected Interest from Jan 1, 2018 to Dec 31, 2018 on Dec 31, 2017 balance adjusted for disposition during 2018 <sup>2</sup>	Projected Interest from Jan 1, 2019 to Apr 30, 2019 on Dec 31, 2017 balance adjusted for disposition during 2018 <sup>2</sup>	Total Interest	Total Claim	As of Dec 31, 2017	Variance RRR vs. 2017 Balance (Principal + Interest)	
657,362	9,312	14,265	4,755	28,331	685,693	666,675	1	
38,216	1,501	829	276	2,607	40,822	39,717	1	
(2,623,543)	(52,294)	(56,931)	(18,977)	(128,202)	(2,751,745)	(2,682,863)	(7,026)	
0	0	0	0	0	0	1,385	1,385	
0	0	0	0	0	0	490,832	490,832	
(476,132)	4,144	(10,332)	(3,444)	(9,632)	(485,764)	(471,988)	(0)	
426,004	26,947	9,244	3,081	39,272	465,276	452,951	0	
1,366,310	39,179	29,649	9,883	78,711	1,445,021	2,667,105	1,261,616	
1,162,970	22,514	25,236	8,412	56,163	1,219,133	1,737,124	551,639	
(230,782)	(7,324)	(5,008)	(1,669)	(14,001)	<input type="checkbox"/> Check to Dispose of	(57,805)	180,300	
0	0	0	0	0	<input type="checkbox"/> Check to Dispose of	0	0	
0	0	0	0	0	<input type="checkbox"/> Check to Dispose of	0	0	
0	0	0	0	0	<input type="checkbox"/> Check to Dispose of	0	0	
0	0	0	0	0	<input type="checkbox"/> Check to Dispose of	0	0	
0	0	0	0	0	<input type="checkbox"/> Check to Dispose of	0	0	
0	0	0	0	0	<input type="checkbox"/> Check to Dispose of	0	0	
1,162,970	22,514	25,236	8,412	56,163	1,219,133	1,737,124	551,639	
(842,565)	21,465	(18,284)	(6,095)	(2,913)	(600,695)	613,792	1,434,891	
320,405	43,980	6,953	2,318	53,250	618,438	2,350,916	1,986,531	
453,602	11,080			11,080	464,682	1,367	(463,315)	
774,008	55,059	6,953	2,318	64,330	1,083,120	2,352,283	1,523,215	

# Incentive Regulation Model for 2019 Filers

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

Click on the checkbox to confirm the accuracy of the data below:

If you have identified any issues, please [contact](#) the OEB.

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

Please [contact](#) the OEB to make adjustments to the IRM rate general.

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)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	260,534,761	0	9,541,535	0	0	0	260,534,761	0	120,806	32,185
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	88,737,653	0	15,601,122	0	0	0	88,737,653	0	133,635	3,156
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	274,428,087	740,035	250,397,802	730,421	4,601,246	9614	269,826,841	730,421	169,122	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	266,413	0	0	0	0	0	266,413	0	0	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	278,160	0	0	0	0	0	278,160	0	0	
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,624,147	7,065	2,540,277	7,065	0	0	2,624,147	7,065	39,752	
<b>Total</b>		626,869,221	747,100	278,080,736	737,486	4,601,246	9,614	622,267,975	737,486	463,315	35,341

**Threshold Test**

Total Claim (including Account 1568)	\$1,083,120
Total Claim for Threshold Test (All Group 1 Accounts)	\$618,438
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0010

1568 Account Balance from Continuity Schedule	464,682
<b>Total Balance of Account 1568 in Column S DOES NOT MATCH the amount entered on the Continuity Schedule</b>	

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

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

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



# Incentive Regulation Model for 2019 Filers

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

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

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP				allocated based on Total less WMP		
				1550	1551	1580	1584	1586	1588	1568
RESIDENTIAL SERVICE CLASSIFICATION	41.6%	91.1%	41.9%	284,983	37,177	(1,152,116)	(201,890)	193,375	605,010	120,806
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	14.2%	8.9%	14.3%	97,065	3,645	(392,409)	(68,763)	65,863	206,065	133,635
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	43.8%	0.0%	43.4%	300,180	0	(1,193,207)	(212,656)	203,687	626,588	169,122
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	291	0	(1,178)	(206)	198	619	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	304	0	(1,230)	(216)	206	646	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	2,870	0	(11,604)	(2,033)	1,948	6,094	39,752
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>685,693</b>	<b>40,822</b>	<b>(2,751,745)</b>	<b>(485,764)</b>	<b>465,276</b>	<b>1,445,021</b>	<b>463,315</b>

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

# Incentive Regulation Model for 2019 Filers

1 Please select the Year the Account 1580 CBR Class B was Last Disposed.  (e.g. If in the 2018 EDR process, you received approval to dispose the GA variance account balance as at December 31, 2016, enter 2016.)

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 to 2017)?  (e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 and 2017.)

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 to 2017)?  (e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017.)

3a Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2017		2016		2015	
			January to June	July to December	January to June	July to December	January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,777,198	1,868,993	1,646,941	1,942,054	-	-
		kW	2,900	3,007	2,628	3,150	-	-
		Class A/B	B	A	B	B	B	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,366,778	2,490,417	2,219,847	2,339,113	2,049,153	2,161,147
		kW	4,672	4,714	4,352	4,575	4,083	4,238
		Class A/B	B	A	B	B	B	B
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,392,261	1,317,985	1,463,849	1,363,591	-	716,256
		kW	5,010	5,158	5,140	4,825	-	2,651
		Class A/B	B	A	B	B	B	B
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,271,803	1,905,701	2,232,997	2,446,622	2,373,633	2,341,225
		kW	4,917	4,288	4,406	4,881	4,658	4,468
		Class A/B	B	A	B	B	B	B
Customer 5	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,488,282	2,582,751	2,301,207	2,678,122	804,367	2,497,078
		kW	5,972	6,068	5,241	6,370	1,991	5,920
		Class A/B	B	A	B	B	B	B
Customer 6	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,437,505	3,816,825	-	-	-	-
		kW	5,088	8,048	-	-	-	-
		Class A/B	B	A	B	B	B	B
Customer 7	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	3,394,213	3,506,772	3,076,915	3,372,679	2,523,995	2,613,634
		kW	6,097	6,306	5,318	6,059	4,347	4,238
		Class A/B	B	A	B	B	B	B
Customer 8	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	9,120,658	10,591,992	4,747,815	11,111,697	-	-
		kW	15,745	18,278	8,556	19,979	-	-
		Class A/B	B	A	B	B	B	B
Customer 9	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	3,094,765	3,671,380	1,009,474	3,592,703	-	-

		kW	6,639	7,009	2,219	7,040	-	-
		Class A/B	B	A	B	B	B	B
Customer 10	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,529,665	2,884,090	-	1,225,019	-	-
		kW	4,709	5,627	-	2,545	-	-
		Class A/B	B	A	B	B	B	B

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

Class A Customers - Billing Determinants by Customer

Customer	Rate Class	2017	2016	2015
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# Incentive Regulation Model for 2019 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

2014

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

		Total	2017	2016	2015
Total Non-RPP Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial or full year)	A	-			
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	97,724,260	30,873,129	48,770,644	18,080,487
<b>Transition Customers' Portion of Total Consumption</b>	<b>C=B/A</b>	<b>0.00%</b>			

### Allocation of Total GA Balance \$

Total GA Balance	D	\$ 1,219,133
Transition Customers Portion of GA Balance	E=C*D	\$ -
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$ 1,219,133

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

# of Class A/B Transition Customers		10						
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 2017	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2016	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2015	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1		5,366,192	1,777,198	3,588,995	0	5.49%	\$ -	\$ -
Customer 2		11,136,037	2,366,778	4,558,960	4,210,300	11.40%	\$ -	\$ -
Customer 3		4,935,957	1,392,261	2,827,440	716,256	5.05%	\$ -	\$ -
Customer 4		11,666,281	2,271,803	4,679,620	4,714,858	11.94%	\$ -	\$ -

Customer 5		10,769,056	2,488,282	4,979,329	3,301,445	11.02%	\$	-	\$	-
Customer 6		2,437,505	2,437,505	0	0	2.49%	\$	-	\$	-
Customer 7		14,981,436	3,394,213	6,449,594	5,137,629	15.33%	\$	-	\$	-
Customer 8		24,980,170	9,120,658	15,859,512	0	25.56%	\$	-	\$	-
Customer 9		7,696,942	3,094,765	4,602,177	0	7.88%	\$	-	\$	-
Customer 10		3,754,684	2,529,665	1,225,019	0	3.84%	\$	-	\$	-
Total		97,724,260	30,873,129	48,770,644	18,080,487	100.00%	\$	-	\$	-

# Incentive Regulation Model for 2019 Filers

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

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

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 2017 Consumption excluding WMP	Total Metered 2017 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 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			



# Incentive Regulation Model for 2019 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.

Please enter the Year the Account 1580 CBR Class B was Last Disposed.

Never Disposed

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

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

		Total	2017	2016	2015
Total Class B Consumption for Years During Balance Accumulation (Total Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial or full year)	A	30,965,525	30,965,525		
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	79,643,773	30,873,129	48,770,644	1
<b>Transition Customers' Portion of Total Consumption</b>	<b>C=B/A</b>	<b>257.20%</b>	<b>92,397</b>	<b>48,770,644</b>	<b>1</b>

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

Total CBR Class B Balance	D	\$ -
Transition Customers Portion of CBR Class B Balance	E=D*C	\$ -
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$ -

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

# of Class A/B Transition Customers		10						
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 2017	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2016	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2015	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments	
Customer 1	5,366,192	1,777,198	3,588,995	-	6.74%	\$ -	\$ -	
Customer 2	6,925,738	2,366,778	4,558,960	4,210,300	8.70%	\$ -	\$ -	
Customer 3	4,219,701	1,392,261	2,827,440	716,256	5.30%	\$ -	\$ -	
Customer 4	6,951,422	2,271,803	4,679,620	4,714,858	8.73%	\$ -	\$ -	
Customer 5	7,467,611	2,488,282	4,979,329	3,301,445	9.38%	\$ -	\$ -	
Customer 6	2,437,505	2,437,505	-	-	3.06%	\$ -	\$ -	

Customer 7		9,843,808	3,394,213	6,449,594	5,137,629	12.36%	\$ -	\$ -
Customer 8		24,980,170	9,120,658	15,859,512	-	31.36%	\$ -	\$ -
Customer 9		7,696,942	3,094,765	4,602,177	-	9.66%	\$ -	\$ -
Customer 10		3,754,684	2,529,665	1,225,019	-	4.71%	\$ -	\$ -
Total		79,643,773	30,873,129	48,770,644	18,080,487	100.00%	\$ -	\$ -

# Incentive Regulation Model for 2019 Filers

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.

Please select the Year the Account 1580 CBR Class B was Last Disposed.

**Never Disposed**

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

		Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated		Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated		Metered 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	260,534,761	0	0	0	0	0	260,534,761	0	46.8%	\$0	\$0.0000	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	88,737,653	0	0	0	0	0	88,737,653	0	15.9%	\$0	\$0.0000	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kWh	269,826,841	730,421	0	0	65,510,034	130,252	204,316,807	600,169	36.7%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	266,413	0	0	0	0	0	266,413	0	0.0%	\$0	\$0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	278,160	0	0	0	0	0	278,160	0	0.0%	\$0	\$0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,624,147	7,065	0	0	0	0	2,624,147	7,065	0.5%	\$0	\$0.0000	kW
<b>Total</b>		<b>622,267,975</b>	<b>737,486</b>	<b>0</b>	<b>0</b>	<b>65,510,034</b>	<b>130,252</b>	<b>556,757,941</b>	<b>607,234</b>	<b>100.0%</b>	<b>\$0</b>		

# Incentive Regulation Model for 2019 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 <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance			Revenue Reconciliation <sup>1</sup>
								Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	260,534,761	0	260,534,761	0	(233,462)		(0.0009)	0.0000	0.0005	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	88,737,653	0	88,737,653	0	(88,534)		(0.0010)	0.0000	0.0015	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	274,428,087	740,035	269,826,841	730,421	291,211	(566,619)	0.3935	(0.7757)	0.2285	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	266,413	0	266,413	0	(277)		(0.0010)	0.0000	0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	278,160	0	278,160	0	(289)		(0.0010)	0.0000	0.0000	
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,624,147	7,065	2,624,147	7,065	(2,726)		(0.3858)	0.0000	5.6266	(601,872.99)

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

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



# Incentive Regulation Model for 2019 Filers

## Summary - Sharing of Tax Change Forecast Amounts

For the 2010 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

	2010	2018
<b>1. Tax Related Amounts Forecast from Capital Tax Rate Changes</b>		
Taxable Capital (if you are not claiming capital tax, please enter your OEB-Approved Rate Base)	62,007,908	\$ 62,007,908
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	\$ 47,007,908	\$ 47,007,908
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -
<b>2. Tax Related Amounts Forecast from Income Tax Rate Changes</b>		
Regulatory Taxable Income	\$ 2,476,791	\$ 2,476,791
Corporate Tax Rate	28.25%	26.50%
Tax Impact	\$ 699,693	\$ 656,350
<b>Grossed-up Tax Amount</b>	\$ 974,930	\$ 892,993
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 974,930	\$ 892,993
Total Tax Related Amounts	\$ 974,930	\$ 892,993
Incremental Tax Savings		-\$ 81,937
<b>Sharing of Tax Amount (50%)</b>		<b>-\$ 40,969</b>

# Incentive Regulation Model for 2019 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	29,336	277,978,370	0	14.84	0.0144	0.0000	5,224,155	4,002,889	0	9,227,043	56.6%	43.4%	0.0%	54.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,898	93,701,712	0	29.54	0.0193	0.0000	1,027,283	1,808,443	0	2,835,726	36.2%	63.8%	0.0%	16.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	402	309,550,101	770,221	133.94	0.0000	4.6203	646,127	0	3,558,652	4,204,779	15.4%	0.0%	84.6%	24.9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	115	374,072	0	17.05	0.0196	0.0000	23,529	7,332	0	30,861	76.2%	23.8%	0.0%	0.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	418	310,359	866	3.15	0.0000	12.0383	15,800	0	10,425	26,226	60.2%	0.0%	39.8%	0.2%
STREET LIGHTING SERVICE CLASSIFICATION	kW	8,453	5,230,133	14,578	3.09	0.0000	15.3423	313,437	0	223,660	537,097	58.4%	0.0%	41.6%	3.2%
<b>Total</b>		41,622	687,144,747	785,665				7,250,331	5,818,663	3,792,737	16,861,732				100.0%

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	260,534,761		-22,419	-0.06 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	88,737,653		-6,890	-0.0001 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	274,428,087	740,035	-10,216	-0.0138 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	266,413		-75	-0.0003 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	278,160		-64	-0.0002 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,624,147	7,065	-1,305	-0.1847 kW
<b>Total</b>		626,869,221	747,100	-\$40,969	

# Incentive Regulation Model for 2019 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss 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	0.0079	260,534,761	0	1.0383	270,513,242
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	260,534,761	0	1.0383	270,513,242
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	88,737,653	0	1.0383	92,136,305
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067	88,737,653	0	1.0383	92,136,305
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8974	274,428,087	740,035		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6417	274,428,087	740,035		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	266,413	0	1.0383	276,617
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067	266,413	0	1.0383	276,617
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1860	278,160	0		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0843	278,160	0		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2062	2,624,147	7,065		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0399	2,624,147	7,065		

# Incentive Regulation Model for 2019 Filers

Uniform Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.66	\$ 3.61	\$ 3.61
Line Connection Service Rate	kW	\$	0.87	\$ 0.95	\$ 0.95
Transformation Connection Service Rate	kW	\$	2.02	\$ 2.34	\$ 2.34

Hydro One Sub-Transmission Rates		Unit	2017	2018	2019
Rate Description			Rate	Rate	Rate
Network Service Rate	kW	\$	3.1942	\$ 3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$	0.7710	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$	1.7493	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$	2.5203	\$ 2.5203	\$ 2.5203

If needed, add extra host here. (I)		Unit	2017	2018	2019
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	2017	2018	2019
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 2017	Current 2018	Forecast 2019

# Incentive Regulation Model for 2019 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 orange, 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
January	95,145	\$3.66	\$ 348,231	98,384	\$0.87	\$ 85,594	98,384	\$2.02	\$ 198,736	\$ 284,330
February	91,036	\$3.66	\$ 333,192	91,711	\$0.87	\$ 79,789	91,711	\$2.02	\$ 185,256	\$ 265,045
March	86,723	\$3.66	\$ 317,406	92,801	\$0.87	\$ 80,737	92,801	\$2.02	\$ 187,458	\$ 268,195
April	81,256	\$3.66	\$ 297,397	84,088	\$0.87	\$ 73,157	84,088	\$2.02	\$ 169,858	\$ 243,014
May	87,508	\$3.66	\$ 320,279	99,315	\$0.87	\$ 86,404	99,315	\$2.02	\$ 200,616	\$ 287,020
June	119,069	\$3.66	\$ 435,793	121,556	\$0.87	\$ 105,754	121,556	\$2.02	\$ 245,543	\$ 351,297
July	116,610	\$3.66	\$ 426,793	120,448	\$0.87	\$ 104,790	120,448	\$2.02	\$ 243,305	\$ 348,095
August	113,490	\$3.66	\$ 415,373	117,298	\$0.87	\$ 102,049	117,298	\$2.02	\$ 236,942	\$ 338,991
September	122,451	\$3.66	\$ 448,171	128,674	\$0.87	\$ 111,946	128,674	\$2.02	\$ 259,921	\$ 371,868
October	80,579	\$3.66	\$ 294,919	85,159	\$0.87	\$ 74,088	85,159	\$2.02	\$ 172,021	\$ 246,110
November	89,412	\$3.66	\$ 327,247	94,213	\$0.87	\$ 81,965	94,213	\$2.02	\$ 190,310	\$ 272,276
December	95,280	\$3.66	\$ 348,725	98,233	\$0.87	\$ 85,463	98,233	\$2.02	\$ 198,431	\$ 283,893
<b>Total</b>	<b>1,178,559</b>	<b>\$ 3.66</b>	<b>\$ 4,313,525</b>	<b>1,231,880</b>	<b>\$ 0.87</b>	<b>\$ 1,071,736</b>	<b>1,231,880</b>	<b>\$ 2.02</b>	<b>\$ 2,488,398</b>	<b>\$ 3,560,133</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	8,788	\$3.396	\$ 29,350	9,360	\$0.7791	\$ 7,292	9,360	\$1.7713	\$ 16,579	\$ 23,871
February	8,146	\$3.1942	\$ 26,019	9,140	\$0.7710	\$ 7,047	9,140	\$1.7493	\$ 15,989	\$ 23,036
March	7,783	\$3.1942	\$ 24,861	8,311	\$0.7710	\$ 6,408	8,311	\$1.7493	\$ 14,539	\$ 20,947
April	7,931	\$3.1942	\$ 25,334	8,439	\$0.7710	\$ 6,507	8,439	\$1.7493	\$ 14,763	\$ 21,269
May	6,615	\$3.1942	\$ 21,130	7,249	\$0.7710	\$ 5,589	7,249	\$1.7493	\$ 12,680	\$ 18,269
June	6,287	\$3.1942	\$ 20,082	6,616	\$0.7710	\$ 5,101	6,616	\$1.7493	\$ 11,574	\$ 16,675
July	7,635	\$3.1942	\$ 24,386	7,765	\$0.7710	\$ 5,987	7,765	\$1.7493	\$ 13,583	\$ 19,570
August	8,030	\$3.1942	\$ 25,649	8,030	\$0.7710	\$ 6,191	8,030	\$1.7493	\$ 14,046	\$ 20,237
September	8,244	\$3.1942	\$ 26,332	8,244	\$0.7710	\$ 6,356	8,244	\$1.7493	\$ 14,421	\$ 20,776
October	7,924	\$3.1942	\$ 25,312	8,658	\$0.7710	\$ 6,675	8,658	\$1.7493	\$ 15,145	\$ 21,821
November	6,051	\$3.1942	\$ 19,329	6,407	\$0.7710	\$ 4,940	6,407	\$1.7493	\$ 11,208	\$ 16,148
December	7,597	\$3.1942	\$ 24,266	8,198	\$0.7710	\$ 6,320	8,198	\$1.7493	\$ 14,340	\$ 20,661
<b>Total</b>	<b>91,031</b>	<b>\$ 3.2082</b>	<b>\$ 292,050</b>	<b>96,416</b>	<b>\$ 0.7718</b>	<b>\$ 74,413</b>	<b>96,416</b>	<b>\$ 1.7514</b>	<b>\$ 168,866</b>	<b>\$ 243,279</b>

# Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	95,145	\$ 3.6100	\$ 343,473	98,384	\$ 0.9500	\$ 93,465	98,384	\$ 2.3400	\$ 230,219				\$ 323,683
February	91,036	\$ 3.6100	\$ 328,640	91,711	\$ 0.9500	\$ 87,125	91,711	\$ 2.3400	\$ 214,604				\$ 301,729
March	86,723	\$ 3.6100	\$ 313,070	92,801	\$ 0.9500	\$ 88,161	92,801	\$ 2.3400	\$ 217,154				\$ 305,315
April	81,256	\$ 3.6100	\$ 293,334	84,088	\$ 0.9500	\$ 79,884	84,088	\$ 2.3400	\$ 196,766				\$ 276,650
May	87,508	\$ 3.6100	\$ 315,904	99,315	\$ 0.9500	\$ 94,349	99,315	\$ 2.3400	\$ 232,397				\$ 326,746
June	119,069	\$ 3.6100	\$ 429,839	121,556	\$ 0.9500	\$ 115,478	121,556	\$ 2.3400	\$ 284,441				\$ 399,919
July	116,610	\$ 3.6100	\$ 420,962	120,448	\$ 0.9500	\$ 114,426	120,448	\$ 2.3400	\$ 281,848				\$ 396,274
August	113,490	\$ 3.6100	\$ 409,699	117,298	\$ 0.9500	\$ 111,433	117,298	\$ 2.3400	\$ 274,477				\$ 385,910
September	122,451	\$ 3.6100	\$ 442,048	128,674	\$ 0.9500	\$ 122,240	128,674	\$ 2.3400	\$ 301,097				\$ 423,337
October	80,579	\$ 3.6100	\$ 290,890	85,159	\$ 0.9500	\$ 80,901	85,159	\$ 2.3400	\$ 199,272				\$ 280,173
November	89,412	\$ 3.6100	\$ 322,777	94,213	\$ 0.9500	\$ 89,502	94,213	\$ 2.3400	\$ 220,459				\$ 309,961
December	95,280	\$ 3.6100	\$ 343,961	98,233	\$ 0.9500	\$ 93,321	98,233	\$ 2.3400	\$ 229,865				\$ 323,187
<b>Total</b>	<b>1,178,559</b>	<b>\$ 3.61</b>	<b>\$ 4,254,598</b>	<b>1,231,880</b>	<b>\$ 0.95</b>	<b>\$ 1,170,286</b>	<b>1,231,880</b>	<b>\$ 2.34</b>	<b>\$ 2,882,599</b>				<b>\$ 4,052,885</b>

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	8,788	\$ 3.1942	\$ 28,072	9,360	\$ 0.7710	\$ 7,216	9,360	\$ 1.7493	\$ 16,373				\$ 23,589
February	8,146	\$ 3.1942	\$ 26,019	9,140	\$ 0.7710	\$ 7,047	9,140	\$ 1.7493	\$ 15,989				\$ 23,036
March	7,783	\$ 3.1942	\$ 24,861	8,311	\$ 0.7710	\$ 6,408	8,311	\$ 1.7493	\$ 14,539				\$ 20,947
April	7,931	\$ 3.1942	\$ 25,334	8,439	\$ 0.7710	\$ 6,507	8,439	\$ 1.7493	\$ 14,763				\$ 21,269
May	6,615	\$ 3.1942	\$ 21,130	7,249	\$ 0.7710	\$ 5,589	7,249	\$ 1.7493	\$ 12,680				\$ 18,269
June	6,287	\$ 3.1942	\$ 20,082	6,616	\$ 0.7710	\$ 5,101	6,616	\$ 1.7493	\$ 11,574				\$ 16,675
July	7,635	\$ 3.1942	\$ 24,386	7,765	\$ 0.7710	\$ 5,987	7,765	\$ 1.7493	\$ 13,583				\$ 19,570
August	8,030	\$ 3.1942	\$ 25,649	8,030	\$ 0.7710	\$ 6,191	8,030	\$ 1.7493	\$ 14,046				\$ 20,237
September	8,244	\$ 3.1942	\$ 26,332	8,244	\$ 0.7710	\$ 6,356	8,244	\$ 1.7493	\$ 14,421				\$ 20,776
October	7,924	\$ 3.1942	\$ 25,312	8,658	\$ 0.7710	\$ 6,675	8,658	\$ 1.7493	\$ 15,145				\$ 21,821
November	6,051	\$ 3.1942	\$ 19,329	6,407	\$ 0.7710	\$ 4,940	6,407	\$ 1.7493	\$ 11,208				\$ 16,148
December	7,597	\$ 3.1942	\$ 24,266	8,198	\$ 0.7710	\$ 6,320	8,198	\$ 1.7493	\$ 14,340				\$ 20,661
<b>Total</b>	<b>91,031</b>	<b>\$ 3.19</b>	<b>\$ 290,772</b>	<b>96,416</b>	<b>\$ 0.77</b>	<b>\$ 74,337</b>	<b>96,416</b>	<b>\$ 1.75</b>	<b>\$ 168,860</b>				<b>\$ 242,997</b>

# Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 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	95,145	\$ 3.6100	\$ 343,473	98,384	\$ 0.9500	\$ 93,465	98,384	\$ 2.3400	\$ 230,219	\$ 323,683
February	91,036	\$ 3.6100	\$ 328,640	91,711	\$ 0.9500	\$ 87,125	91,711	\$ 2.3400	\$ 214,604	\$ 301,729
March	86,723	\$ 3.6100	\$ 313,070	92,801	\$ 0.9500	\$ 88,161	92,801	\$ 2.3400	\$ 217,154	\$ 305,315
April	81,256	\$ 3.6100	\$ 293,334	84,088	\$ 0.9500	\$ 79,884	84,088	\$ 2.3400	\$ 196,766	\$ 276,650
May	87,508	\$ 3.6100	\$ 315,904	99,315	\$ 0.9500	\$ 94,349	99,315	\$ 2.3400	\$ 232,397	\$ 326,746
June	119,069	\$ 3.6100	\$ 429,839	121,556	\$ 0.9500	\$ 115,478	121,556	\$ 2.3400	\$ 284,441	\$ 399,919
July	116,610	\$ 3.6100	\$ 420,962	120,448	\$ 0.9500	\$ 114,426	120,448	\$ 2.3400	\$ 281,848	\$ 396,274
August	113,490	\$ 3.6100	\$ 409,699	117,298	\$ 0.9500	\$ 111,433	117,298	\$ 2.3400	\$ 274,477	\$ 385,910
September	122,451	\$ 3.6100	\$ 442,048	128,674	\$ 0.9500	\$ 122,240	128,674	\$ 2.3400	\$ 301,097	\$ 423,337
October	80,579	\$ 3.6100	\$ 290,890	85,159	\$ 0.9500	\$ 80,901	85,159	\$ 2.3400	\$ 199,272	\$ 280,173
November	89,412	\$ 3.6100	\$ 322,777	94,213	\$ 0.9500	\$ 89,502	94,213	\$ 2.3400	\$ 220,459	\$ 309,961
December	95,280	\$ 3.6100	\$ 343,961	98,233	\$ 0.9500	\$ 93,321	98,233	\$ 2.3400	\$ 229,865	\$ 323,187
<b>Total</b>	<b>1,178,559</b>	<b>\$ 3.61</b>	<b>\$ 4,254,598</b>	<b>1,231,880</b>	<b>\$ 0.95</b>	<b>\$ 1,170,286</b>	<b>1,231,880</b>	<b>\$ 2.34</b>	<b>\$ 2,882,599</b>	<b>\$ 4,052,885</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	8,788	\$ 3.1942	\$ 28,072	9,360	\$ 0.7710	\$ 7,216	9,360	\$ 1.7493	\$ 16,373	\$ 23,589
February	8,146	\$ 3.1942	\$ 26,019	9,140	\$ 0.7710	\$ 7,047	9,140	\$ 1.7493	\$ 15,989	\$ 23,036
March	7,783	\$ 3.1942	\$ 24,861	8,311	\$ 0.7710	\$ 6,408	8,311	\$ 1.7493	\$ 14,539	\$ 20,947
April	7,931	\$ 3.1942	\$ 25,334	8,439	\$ 0.7710	\$ 6,507	8,439	\$ 1.7493	\$ 14,763	\$ 21,269
May	6,615	\$ 3.1942	\$ 21,130	7,249	\$ 0.7710	\$ 5,589	7,249	\$ 1.7493	\$ 12,680	\$ 18,269
June	6,287	\$ 3.1942	\$ 20,082	6,616	\$ 0.7710	\$ 5,101	6,616	\$ 1.7493	\$ 11,574	\$ 16,675
July	7,635	\$ 3.1942	\$ 24,386	7,765	\$ 0.7710	\$ 5,987	7,765	\$ 1.7493	\$ 13,583	\$ 19,570
August	8,030	\$ 3.1942	\$ 25,649	8,030	\$ 0.7710	\$ 6,191	8,030	\$ 1.7493	\$ 14,046	\$ 20,237
September	8,244	\$ 3.1942	\$ 26,332	8,244	\$ 0.7710	\$ 6,356	8,244	\$ 1.7493	\$ 14,421	\$ 20,776
October	7,924	\$ 3.1942	\$ 25,312	8,658	\$ 0.7710	\$ 6,675	8,658	\$ 1.7493	\$ 15,145	\$ 21,821
November	6,051	\$ 3.1942	\$ 19,329	6,407	\$ 0.7710	\$ 4,940	6,407	\$ 1.7493	\$ 11,208	\$ 16,148
December	7,597	\$ 3.1942	\$ 24,266	8,198	\$ 0.7710	\$ 6,320	8,198	\$ 1.7493	\$ 14,340	\$ 20,661
<b>Total</b>	<b>91,031</b>	<b>\$ 3.19</b>	<b>\$ 290,772</b>	<b>96,416</b>	<b>\$ 0.77</b>	<b>\$ 74,337</b>	<b>96,416</b>	<b>\$ 1.75</b>	<b>\$ 168,660</b>	<b>\$ 242,997</b>

# Incentive Regulation Model for 2019 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	0.0079	270,513,242	0	2,137,055	43.1%	1,957,554	0.0072
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	92,136,305	0	663,381	13.4%	607,661	0.0066
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8974		740,035	2,144,177	43.2%	1,964,078	2.6540
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071	276,617	0	1,964	0.0%	1,799	0.0065
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1860		0	0	0.0%	0	0.0000
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2062		7,065	15,587	0.3%	14,278	2.0209

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	270,513,242	0	2,028,849	43.9%	1,887,586	0.0070
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067	92,136,305	0	617,313	13.4%	574,331	0.0062
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6417		740,035	1,954,950	42.3%	1,818,833	2.4578
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067	276,617	0	1,853	0.0%	1,724	0.0062
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0843		0	0	0.0%	0	0.0000
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0399		7,065	14,412	0.3%	13,408	1.8979

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 %	Current Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	270,513,242	0	1,957,554	43.1%	1,957,554	<b>0.0072</b>
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	92,136,305	0	607,661	13.4%	607,661	<b>0.0066</b>
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6540		740,035	1,964,078	43.2%	1,964,078	<b>2.6540</b>
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065	276,617	0	1,799	0.0%	1,799	<b>0.0065</b>
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	0.0000		0	0	0.0%	0	<b>0.0000</b>
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0209		7,065	14,278	0.3%	14,278	<b>2.0209</b>

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 %	Current Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0070	270,513,242	0	1,887,586	43.9%	1,887,586	<b>0.0070</b>
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0062	92,136,305	0	574,331	13.4%	574,331	<b>0.0062</b>
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4578		740,035	1,818,833	42.3%	1,818,833	<b>2.4578</b>
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0062	276,617	0	1,724	0.0%	1,724	<b>0.0062</b>

Sentinel Lighting Service Classification  
Street Lighting Service Classification

Retail Transmission Rate - Line and Transformation Connection Service Rate  
Retail Transmission Rate - Line and Transformation Connection Service Rate

\$/kW	0.0000	0	0	0.0%	0	<b>0.0000</b>
\$/kW	1.8979	7,065	13,408	0.3%	13,408	<b>1.8979</b>

# Incentive Regulation Model for 2019 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2018 values and will be updated by OEB staff at a later date.

Price Escalator	1.20%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	29,336	Effective Year of Residential Rate Design Transition (yyyy)	2016
<b>Choose Stretch Factor Group</b>	V	Price Cap Index	<b>0.60%</b>	Billed kWh for Residential Class (approved in the last CoS)	277,978,370	OEB-approved # of Transition Years	4
Associated Stretch Factor Value	0.60%			Rate Design Transition Years Left	1		

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	24.36		0.0038		0.60%	27.52	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	30.73		0.0201		0.60%	30.91	0.0202
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	139.37		4.8078		0.60%	140.21	4.8366
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	17.75		0.0204		0.60%	17.86	0.0205
SENTINEL LIGHTING SERVICE CLASSIFICATION	3.27		12.5269		0.60%	3.29	12.6021
STREET LIGHTING SERVICE CLASSIFICATION	3.21		15.9651		0.60%	3.23	16.0609
microFIT SERVICE CLASSIFICATION	5.4					5.4	

<u>Rate Design Transition</u>	Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates <sup>1</sup>	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)	24.3600	89.0%	11.0%	3.00	100.0%	27.36	9,631,596
Current Residential Variable Rate (inclusive of R/C adj.)	0.0038				0.0%	0.0000	0
	<u>9,631,817</u>						<u>9,631,596</u>

<sup>1</sup> These are the residential rates to which the Price Cap Index will be applied to.  
Wheeling Service Rate will be adjusted for PCI on Sheet 19.



# Incentive Regulation Model for 2019 Filers

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

Regulatory Charges		Proposed
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

#### Time-of-Use RPP Prices

As of		May 1, 2018
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0940
On-Peak	\$/kWh	0.1320

#### Debt Retirement Charge (DRC)

Debt Retirement Charge (DRC)	\$/kWh	0.0000
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#### Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.57
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# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.52
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$	(0.06)
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020		
Applicable only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0009)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
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	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. 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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.91
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0202
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020	\$/kWh	0.0057
Applicable only for Non-RPP Customers		
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kWh	0.0015
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0010)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0062

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

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

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

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.

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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	140.21
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	4.8366
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kW	0.2285
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.7757)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	0.3935
Distribution Volumetric Rate - Interval Meter	\$/kW	4.8366
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kW	(0.0138)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6540
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4578

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.86
Distribution Volumetric Rate	\$/kWh	0.0205
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0010)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	(0.0003)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0062

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. 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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.29
Distribution Volumetric Rate	\$/kW	12.6021
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	(0.0010)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kW	0.0000
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.0000

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. 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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.23
Distribution Volumetric Rate	\$/kW	16.0609
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0057
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2020	\$/kW	5.6266
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	(0.3858)
Rate Rider for Application of Tax Change (2019) - effective until April 30, 2020	\$/kW	(0.1847)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0209
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8979

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

### 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

### SPECIFIC SERVICE CHARGES

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

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

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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
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56

# Newmarket - Tay Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0055

Collection of account charge - no disconnection	\$	23.00
Disconnect/reconnect at meter - during regular hours	\$	50.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	50.00
Install/remove load control device - after regular hours	\$	185.00

### Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year	\$	22.35

(with the exception of wireless attachments)

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, 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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

### 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	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279





Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption	750	kWh
Demand	-	kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.36	1	\$ 24.36	\$ 27.52	1	\$ 27.52	\$ 3.16	12.97%
Distribution Volumetric Rate	\$ 0.0038	750	\$ 2.85	\$ -	750	\$ -	\$ (2.85)	-100.00%
Fixed Rate Riders	\$ (1.76)	1	\$ (1.76)	\$ (0.06)	1	\$ (0.06)	\$ 1.70	-96.59%
Volumetric Rate Riders	\$ 0.0010	750	\$ 0.75	\$ 0.0005	750	\$ 0.38	\$ (0.38)	-50.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 26.20</b>			<b>\$ 27.84</b>	<b>\$ 1.64</b>	<b>6.24%</b>
Line Losses on Cost of Power	\$ 0.0820	29	\$ 2.36	\$ 0.0820	29	\$ 2.36	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0009	750	\$ (0.68)	\$ (0.68)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 29.13</b>			<b>\$ 30.09</b>	<b>\$ 0.96</b>	<b>3.30%</b>
RTSR - Network	\$ 0.0079	779	\$ 6.15	\$ 0.0072	779	\$ 5.61	\$ (0.55)	-8.86%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	779	\$ 5.84	\$ 0.0070	779	\$ 5.45	\$ (0.39)	-6.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 41.12</b>			<b>\$ 41.14</b>	<b>\$ 0.03</b>	<b>0.06%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.80	\$ 0.0036	779	\$ 2.80	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 105.90</b>			<b>\$ 105.92</b>	<b>\$ 0.03</b>	<b>0.02%</b>
HST	13%		\$ 13.77	13%		\$ 13.77	\$ 0.00	0.02%
8% Rebate	8%		\$ (8.47)	8%		\$ (8.47)	\$ (0.00)	
<b>Total Bill on TOU</b>			<b>\$ 111.19</b>			<b>\$ 111.22</b>	<b>\$ 0.03</b>	<b>0.02%</b>

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **2,000** kWh

Demand **-** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.73	1	\$ 30.73	\$ 30.91	1	\$ 30.91	\$ 0.18	0.59%
Distribution Volumetric Rate	\$ 0.0201	2000	\$ 40.20	\$ 0.0202	2000	\$ 40.40	\$ 0.20	0.50%
Fixed Rate Riders	-	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0067	2000	\$ (13.40)	\$ 0.0014	2000	\$ 2.80	\$ 16.20	-120.90%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 57.53</b>			<b>\$ 74.11</b>	<b>\$ 16.58</b>	<b>28.82%</b>
Line Losses on Cost of Power	\$ 0.0820	77	\$ 6.28	\$ 0.0820	77	\$ 6.28	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	-\$ 0.0010	2,000	\$ (2.00)	\$ (2.00)	-
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 64.38</b>			<b>\$ 78.96</b>	<b>\$ 14.58</b>	<b>22.65%</b>
RTSR - Network	\$ 0.0072	2,077	\$ 14.95	\$ 0.0066	2,077	\$ 13.71	\$ (1.25)	-8.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	2,077	\$ 13.91	\$ 0.0062	2,077	\$ 12.87	\$ (1.04)	-7.46%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 93.25</b>			<b>\$ 105.54</b>	<b>\$ 12.30</b>	<b>13.19%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,077	\$ 7.48	\$ 0.0036	2,077	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,077	\$ 0.62	\$ 0.0003	2,077	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 265.57</b>			<b>\$ 277.87</b>	<b>\$ 12.30</b>	<b>4.63%</b>
HST	13%		\$ 34.52	13%		\$ 36.12	\$ 1.60	4.63%
8% Rebate	8%		\$ (21.25)	8%		\$ (22.23)	\$ (0.98)	-
<b>Total Bill on TOU</b>			<b>\$ 278.85</b>			<b>\$ 291.76</b>	<b>\$ 12.91</b>	<b>4.63%</b>

Customer Class:	<b>GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	237,500	kWh
Demand	500	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 139.37	1	\$ 139.37	\$ 140.21	1	\$ 140.21	\$ 0.84	0.60%
Distribution Volumetric Rate	\$ 4.8078	500	\$ 2,403.90	\$ 4.8366	500	\$ 2,418.30	\$ 14.40	0.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 3.9859	500	\$ (1,992.95)	\$ 0.2147	500	\$ 107.35	\$ 2,100.30	-105.39%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 550.32</b>			<b>\$ 2,665.86</b>	<b>\$ 2,115.54</b>	<b>384.42%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	500	\$ -	\$ 0.3822	500	\$ (191.10)	\$ (191.10)	
CBR Class B Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
GA Rate Riders	\$ -	237,500	\$ -	\$ 0.0057	237,500	\$ 1,353.75	\$ 1,353.75	
Low Voltage Service Charge	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 550.32</b>			<b>\$ 3,828.51</b>	<b>\$ 3,278.19</b>	<b>595.69%</b>
RTSR - Network	\$ 2.8974	500	\$ 1,448.70	\$ 2.6540	500	\$ 1,327.00	\$ (121.70)	-8.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6417	500	\$ 1,320.85	\$ 2.4578	500	\$ 1,228.90	\$ (91.95)	-6.96%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 3,319.87</b>			<b>\$ 6,384.41</b>	<b>\$ 3,064.54</b>	<b>92.31%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	246,596	\$ 887.75	\$ 0.0036	246,596	\$ 887.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	246,596	\$ 73.98	\$ 0.0003	246,596	\$ 73.98	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	246,596	\$ 27,150.25	\$ 0.1101	246,596	\$ 27,150.25	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 31,432.09</b>			<b>\$ 34,496.63</b>	<b>\$ 3,064.54</b>	<b>9.75%</b>
HST		13%	\$ 4,086.17		13%	\$ 4,484.56	\$ 398.39	9.75%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 35,518.26</b>			<b>\$ 38,981.19</b>	<b>\$ 3,462.93</b>	<b>9.75%</b>

Customer Class: **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **200** kWh

Demand **-** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.75		\$ -	\$ 17.86	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0204	200	\$ 4.08	\$ 0.0205	200	\$ 4.10	\$ 0.02	0.49%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0132	200	\$ (2.64)	-\$ 0.0003	200	\$ (0.06)	\$ 2.58	-97.73%
<b>Sub-Total A (excluding pass through)</b>			\$ 1.44			\$ 4.04	\$ 2.60	180.56%
Line Losses on Cost of Power	\$ 0.0820	8	\$ 0.63	\$ 0.0820	8	\$ 0.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	200	\$ -	-\$ 0.0010	200	\$ (0.20)	\$ (0.20)	
CBR Class B Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
GA Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Low Voltage Service Charge	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 2.07			\$ 4.47	\$ 2.40	116.05%
RTSR - Network	\$ 0.0071	208	\$ 1.47	\$ 0.0065	208	\$ 1.35	\$ (0.12)	-8.45%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	208	\$ 1.39	\$ 0.0062	208	\$ 1.29	\$ (0.10)	-7.46%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 4.93			\$ 7.11	\$ 2.17	44.01%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	208	\$ 0.75	\$ 0.0036	208	\$ 0.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	208	\$ 0.06	\$ 0.0003	208	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	130	\$ 8.45	\$ 0.0650	130	\$ 8.45	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	34	\$ 3.20	\$ 0.0940	34	\$ 3.20	\$ -	0.00%
TOU - On Peak	\$ 0.1320	36	\$ 4.75	\$ 0.1320	36	\$ 4.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 22.39			\$ 24.56	\$ 2.17	9.70%
HST	13%		\$ 2.91	13%		\$ 3.19	\$ 0.28	9.70%
<b>Total Bill on TOU</b>			\$ 25.30			\$ 27.76	\$ 2.45	9.70%

Customer Class: **SENTINEL LIGHTING SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **475** kWh

Demand **1** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.27		\$ -	\$ 3.29	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 12.5269	1	\$ 12.53	\$ 12.6021	1	\$ 12.60	\$ 0.08	0.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 4.1248	1	\$ (4.12)	-\$ 0.0002	1	\$ (0.00)	\$ 4.12	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ <b>8.40</b>			\$ <b>12.60</b>	\$ <b>4.20</b>	<b>49.99%</b>
Line Losses on Cost of Power	\$ 0.0820	18	\$ 1.49	\$ 0.0820	18	\$ 1.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	-\$ 0.0010	1	\$ (0.00)	\$ (0.00)	
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
GA Rate Riders	\$ -	475	\$ -	\$ -	475	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ <b>9.89</b>			\$ <b>14.09</b>	\$ <b>4.20</b>	<b>42.44%</b>
RTSR - Network	\$ 2.1860	1	\$ 2.19	\$ -	1	\$ -	\$ (2.19)	-100.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0843	1	\$ 2.08	\$ -	1	\$ -	\$ (2.08)	-100.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ <b>14.16</b>			\$ <b>14.09</b>	\$ <b>(0.07)</b>	<b>-0.50%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	493	\$ 1.78	\$ 0.0036	493	\$ 1.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	493	\$ 0.15	\$ 0.0003	493	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	309	\$ 20.07	\$ 0.0650	309	\$ 20.07	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	81	\$ 7.59	\$ 0.0940	81	\$ 7.59	\$ -	0.00%
TOU - On Peak	\$ 0.1320	86	\$ 11.29	\$ 0.1320	86	\$ 11.29	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ <b>55.28</b>			\$ <b>55.21</b>	\$ <b>(0.07)</b>	<b>-0.13%</b>
HST	13%		\$ 7.19	13%		\$ 7.18	\$ (0.01)	-0.13%
<b>Total Bill on TOU</b>			\$ <b>62.47</b>			\$ <b>62.39</b>	\$ <b>(0.08)</b>	<b>-0.13%</b>

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	474,500	kWh
Demand	1,000	kW
Current Loss Factor	1.0383	
Proposed/Approved Loss Factor	1.0383	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.21		\$ -	\$ 3.23	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 15.9651	1000	\$ 15,965.10	\$ 16.0609	1000	\$ 16,060.90	\$ 95.80	0.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 5.0933	1000	\$ 5,093.30	\$ 5.4419	1000	\$ 5,441.90	\$ 348.60	6.84%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 21,058.40</b>			<b>\$ 21,502.80</b>	<b>\$ 444.40</b>	<b>2.11%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	1,000	\$ -	\$ 0.3858	1,000	\$ (385.80)	\$ (385.80)	
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	474,500	\$ -	\$ 0.0057	474,500	\$ 2,704.65	\$ 2,704.65	
Low Voltage Service Charge	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 21,058.40</b>			<b>\$ 23,821.65</b>	<b>\$ 2,763.25</b>	<b>13.12%</b>
RTSR - Network	\$ 2.2062	1,000	\$ 2,206.20	\$ 2.0209	1,000	\$ 2,020.90	\$ (185.30)	-8.40%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0399	1,000	\$ 2,039.90	\$ 1.8979	1,000	\$ 1,897.90	\$ (142.00)	-6.96%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 25,304.50</b>			<b>\$ 27,740.45</b>	<b>\$ 2,435.95</b>	<b>9.63%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	492,673	\$ 1,773.62	\$ 0.0036	492,673	\$ 1,773.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	492,673	\$ 147.80	\$ 0.0003	492,673	\$ 147.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	492,673	\$ 54,243.34	\$ 0.1101	492,673	\$ 54,243.34	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 81,469.51</b>			<b>\$ 83,905.46</b>	<b>\$ 2,435.95</b>	<b>2.99%</b>
HST	13%		\$ 10,591.04	13%		\$ 10,907.71	\$ 316.67	2.99%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 92,060.55</b>			<b>\$ 94,813.17</b>	<b>\$ 2,752.62</b>	<b>2.99%</b>

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption 236 kWh

Demand - kW

Current Loss Factor 1.0383

Proposed/Approved Loss Factor 1.0383

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.36	1	\$ 24.36	\$ 27.52	1	\$ 27.52	\$ 3.16	12.97%
Distribution Volumetric Rate	\$ 0.0038	236	\$ 0.90	\$ -	236	\$ -	\$ (0.90)	-100.00%
Fixed Rate Riders	\$ (1.76)	1	\$ (1.76)	\$ (0.06)	1	\$ (0.06)	\$ 1.70	-96.59%
Volumetric Rate Riders	\$ 0.0010	236	\$ 0.24	\$ 0.0005	236	\$ 0.12	\$ (0.12)	-50.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 23.73</b>			<b>\$ 27.58</b>	<b>\$ 3.85</b>	<b>16.20%</b>
Line Losses on Cost of Power	\$ 0.0820	9	\$ 0.74	\$ 0.0820	9	\$ 0.74	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	236	\$ -	\$ 0.0009	236	\$ (0.21)	\$ (0.21)	
CBR Class B Rate Riders	\$ -	236	\$ -	\$ -	236	\$ -	\$ -	
GA Rate Riders	\$ -	236	\$ -	\$ -	236	\$ -	\$ -	
Low Voltage Service Charge	\$ -	236	\$ -	\$ -	236	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		236	\$ -	\$ -	236	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 25.04</b>			<b>\$ 28.68</b>	<b>\$ 3.63</b>	<b>14.51%</b>
RTSR - Network	\$ 0.0079	245	\$ 1.94	\$ 0.0072	245	\$ 1.76	\$ (0.17)	-8.86%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	245	\$ 1.84	\$ 0.0070	245	\$ 1.72	\$ (0.12)	-6.67%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 28.82</b>			<b>\$ 32.16</b>	<b>\$ 3.34</b>	<b>11.59%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	245	\$ 0.88	\$ 0.0036	245	\$ 0.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	245	\$ 0.07	\$ 0.0003	245	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	153	\$ 9.97	\$ 0.0650	153	\$ 9.97	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	40	\$ 3.77	\$ 0.0940	40	\$ 3.77	\$ -	0.00%
TOU - On Peak	\$ 0.1320	42	\$ 5.61	\$ 0.1320	42	\$ 5.61	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 49.37</b>			<b>\$ 52.71</b>	<b>\$ 3.34</b>	<b>6.76%</b>
HST	13%		\$ 6.42	13%		\$ 6.85	\$ 0.43	6.76%
8% Rebate	8%		\$ (3.95)	8%		\$ (4.22)	\$ (0.27)	
<b>Total Bill on TOU</b>			<b>\$ 51.84</b>			<b>\$ 55.35</b>	<b>\$ 3.51</b>	<b>6.76%</b>

## Appendix 4: Global Adjustment Analysis Work Form

*(Presented in PDF and Excel Format)*

# GA Analysis Workform

**Update from July 20th Workform version:**  
 -Cells C87,D87,E87, H87 - name of cells updated for cell reference  
 -Cells F88 to F91 and G88 to G91 - formula of

**Account 1589 Global Adjustment (GA) Analysis Workform**

Input cells   
 Drop down cells

Note 1 **Year(s) Requested for Disposition**

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

Year		2013		
Total Metered excluding WMP	C = A+B	664,104,226	kWh	100%
RPP	A	363,905,363	kWh	54.8%
Non RPP	B = D+E	300,198,863	kWh	45.2%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	300,198,863	kWh	45.2%

\*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

**GA Billing Rate Description**

All non-RPP Class B customers are billed on the first GA estimate. The billing cycle is on a calendar month basis for all customers. Consumption for each billing cycle is billed in the subsequent month.

Note 4 **Analysis of Expected GA Amount**  
Year

Calendar Month	2013								
	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 Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	26,852,997	-	-	26,852,997	0.03770	\$ 1,012,358	0.04999	\$ 1,342,381	\$ 330,023
February	24,409,326	-	-	24,409,326	0.05730	\$ 1,398,654	0.04814	\$ 1,175,065	-\$ 223,589
March	25,493,384	-	-	25,493,384	0.04370	\$ 1,114,061	0.04926	\$ 1,255,804	\$ 141,743
April	24,587,899	-	-	24,587,899	0.05640	\$ 1,386,758	0.05869	\$ 1,443,064	\$ 56,306
May	25,648,787	-	-	25,648,787	0.05130	\$ 1,315,783	0.06759	\$ 1,733,602	\$ 417,819
June	26,315,396	-	-	26,315,396	0.06410	\$ 1,686,817	0.07043	\$ 1,853,393	\$ 166,576
July	28,334,793	-	-	28,334,793	0.07380	\$ 2,091,108	0.05089	\$ 1,441,958	-\$ 649,150
August	27,524,160	-	-	27,524,160	0.04010	\$ 1,103,719	0.06245	\$ 1,718,884	\$ 615,165
September	25,531,230	-	-	25,531,230	0.08720	\$ 2,226,323	0.06655	\$ 1,699,103	-\$ 527,220
October	25,649,792	-	-	25,649,792	0.05810	\$ 1,490,253	0.06312	\$ 1,619,015	\$ 128,762
November	25,225,758	-	-	25,225,758	0.06230	\$ 1,571,565	0.07855	\$ 1,981,483	\$ 409,919
December	26,122,958	-	-	26,122,958	0.07610	\$ 1,987,957	0.05068	\$ 1,323,912	-\$ 664,046
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>311,696,480</b>	<b>-</b>	<b>-</b>	<b>311,696,480</b>		<b>\$ 18,385,355</b>		<b>\$ 18,587,663</b>	<b>\$ 202,309</b>

Calculated Loss Factor

1.0383

GA Rates per IESO website

(\$/kWh)	2013		
	First Estimate	Second Estimate	Actual
January	0.0377	0.0507	0.04999
February	0.0573	0.0456	0.04814
March	0.0437	0.0498	0.04926
April	0.0564	0.0546	0.05869
May	0.0513	0.0664	0.06759
June	0.0641	0.0791	0.07043
July	0.0738	0.0454	0.05089
August	0.0401	0.069	0.06245
September	0.0872	0.0631	0.06655
October	0.0581	0.0636	0.06312
November	0.0623	0.0849	0.07855
December	0.0761	0.043	0.05068

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>		<b>\$ 16,941</b>	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	No		Not a reconciling item
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	No		Not a reconciling item
2a	Remove prior year end unbilled to actual revenue differences	No		Not a reconciling item
2b	Add current year end unbilled to actual revenue differences	No		Not a reconciling item
3a	Remove difference between prior year accrual to forecast from long term load transfers	No		Not a reconciling item
3b	Add difference between current year accrual to forecast from long term load transfers	No		Not a reconciling item
4	Remove GA balances pertaining to Class A customers	No		Do not have Class A Customers in this year.
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	No		No significant prior period billing adjustments
6	Differences in GA IESO posted rate and rate charged on IESO invoice	No		Not a reconciling item
7				
8				
9				
10				

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 16,941
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 202,309
	<b>Unresolved Difference</b>	-\$ 185,367
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	- 0.0099725884



# GA Analysis Workform

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

Year		2014		
Total Metered excluding WMP	C = A+B	634,976,687	kWh	100%
RPP	A	338,375,737	kWh	53.3%
Non RPP	B = D+E	296,600,950	kWh	46.7%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	296,600,950	kWh	46.7%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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



Note 4 **Analysis of Expected GA Amount**

Year	2014								
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 Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	27,676,316			27,676,316	0.03626	\$ 1,003,543	0.01261	\$ 348,998	-\$ 654,545
February	24,979,837			24,979,837	0.02231	\$ 557,300	0.01330	\$ 332,232	-\$ 225,068
March	26,810,934			26,810,934	0.01103	\$ 295,725	-0.00027	-\$ 7,239	-\$ 302,964
April	23,908,906			23,908,906	-0.00965	-\$ 230,721	0.05198	\$ 1,242,785	\$ 1,473,506
May	24,670,042			24,670,042	0.05356	\$ 1,321,327	0.07196	\$ 1,775,256	\$ 453,929
June	26,143,152			26,143,152	0.07190	\$ 1,879,693	0.06025	\$ 1,575,125	-\$ 304,568
July	27,092,200			27,092,200	0.05976	\$ 1,619,030	0.06256	\$ 1,694,888	\$ 75,858
August	26,692,405			26,692,405	0.06108	\$ 1,630,372	0.06761	\$ 1,804,673	\$ 174,301
September	25,349,589			25,349,589	0.08049	\$ 2,040,388	0.07963	\$ 2,018,588	-\$ 21,801
October	24,651,187			24,651,187	0.07492	\$ 1,846,867	0.10014	\$ 2,468,570	\$ 621,703
November	24,511,003			24,511,003	0.09901	\$ 2,426,834	0.08232	\$ 2,017,746	-\$ 409,089
December	25,475,197			25,475,197	0.07318	\$ 1,864,275	0.07444	\$ 1,896,374	\$ 32,099
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>307,960,768</b>	<b>-</b>	<b>-</b>	<b>307,960,768</b>		<b>\$ 16,254,634</b>		<b>\$ 17,167,996</b>	<b>\$ 913,362</b>

Note 5 **Reconciling Items**

	Item	Amount	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 873,969	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year		
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year		
2a	Remove prior year end unbilled to actual revenue differences		
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers		
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9	GA Paid Differential		
10			
Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 873,969	
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 913,362	
	<b>Unresolved Difference</b>	-\$ 39,393	
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>-0.2%</u>	



# GA Analysis Workform

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

Year		2015		
Total Metered excluding WMP	C = A+B	648,485,019	kWh	100%
RPP	A	358,064,600	kWh	55.2%
Non RPP	B = D+E	290,420,419	kWh	44.8%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	290,420,419	kWh	44.8%

\*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 GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month



Note 4 **Analysis of Expected GA Amount**

Year	2015								
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 Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	25,354,195			25,354,195	0.05549	\$ 1,406,904	0.05068	\$ 1,284,951	-\$ 121,954
February	26,406,215			26,406,215	0.06981	\$ 1,843,418	0.03961	\$ 1,045,950	-\$ 797,468
March	25,888,995			25,888,995	0.03604	\$ 933,039	0.06290	\$ 1,628,418	\$ 695,378
April	24,001,586			24,001,586	0.06705	\$ 1,609,306	0.09559	\$ 2,294,312	\$ 685,005
May	24,679,140			24,679,140	0.09416	\$ 2,323,788	0.09668	\$ 2,385,979	\$ 62,191
June	25,042,743			25,042,743	0.09228	\$ 2,310,944	0.09540	\$ 2,389,078	\$ 78,133
July	26,627,005			26,627,005	0.08888	\$ 2,366,608	0.07883	\$ 2,099,007	-\$ 267,601
August	26,112,091			26,112,091	0.08805	\$ 2,299,170	0.08010	\$ 2,091,578	-\$ 207,591
September	26,348,022			26,348,022	0.08270	\$ 2,178,981	0.06703	\$ 1,766,108	-\$ 412,874
October	23,572,676			23,572,676	0.06371	\$ 1,501,815	0.07544	\$ 1,778,323	\$ 276,507
November	23,917,923			23,917,923	0.07623	\$ 1,823,263	0.11320	\$ 2,707,509	\$ 884,246
December	23,592,930			23,592,930	0.11462	\$ 2,704,222	0.09471	\$ 2,234,486	-\$ 469,735
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>301,543,521</b>	<b>-</b>	<b>-</b>	<b>301,543,521</b>		<b>\$ 23,301,459</b>		<b>\$ 23,705,698</b>	<b>\$ 404,239</b>

Calculated Loss Factor

1.0383

Note 5 **Reconciling Items**

	Item	Amount	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 454,799	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year		
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year		
2a	Remove prior year end unbilled to actual revenue differences		
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers		
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9	Bill Code Switch		
10			
Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 454,799	
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 404,239	
	<b>Unresolved Difference</b>	\$ 50,560	
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>0.2%</u>	



# GA Analysis Workform

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

Year		2016		
Total Metered excluding WMP	C = A+B	650,386,987	kWh	100%
RPP	A	363,246,586	kWh	55.9%
Non RPP	B = D+E	287,140,402	kWh	44.1%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	287,140,402	kWh	44.1%

\*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 GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month



Note 4 **Analysis of Expected GA Amount**

Year	2016								
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 Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	25,137,943			25,137,943	0.08423	\$ 2,117,369	0.09179	\$ 2,307,412	\$ 190,043
February	25,252,972			25,252,972	0.10384	\$ 2,622,269	0.09851	\$ 2,487,670	-\$ 134,598
March	23,866,937			23,866,937	0.09022	\$ 2,153,275	0.10610	\$ 2,532,282	\$ 379,007
April	23,270,545			23,270,545	0.12115	\$ 2,819,226	0.11132	\$ 2,590,477	-\$ 228,749
May	24,078,953			24,078,953	0.10405	\$ 2,505,415	0.10749	\$ 2,588,247	\$ 82,832
June	25,042,043			25,042,043	0.11650	\$ 2,917,398	0.09545	\$ 2,390,263	-\$ 527,135
July	26,498,187			26,498,187	0.07667	\$ 2,031,616	0.08306	\$ 2,200,939	\$ 169,323
August	28,425,403			28,425,403	0.08569	\$ 2,435,773	0.07103	\$ 2,019,056	-\$ 416,716
September	25,124,493			25,124,493	0.07060	\$ 1,773,789	0.09531	\$ 2,394,615	\$ 620,826
October	23,710,050			23,710,050	0.09720	\$ 2,304,617	0.11226	\$ 2,661,690	\$ 357,073
November	23,451,085			23,451,085	0.12271	\$ 2,877,683	0.11109	\$ 2,605,181	-\$ 272,502
December	24,279,269			24,279,269	0.10594	\$ 2,572,146	0.08708	\$ 2,114,239	-\$ 457,907
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>298,137,879</b>	<b>-</b>	<b>-</b>	<b>298,137,879</b>		<b>\$ 29,130,575</b>		<b>\$ 28,892,072</b>	<b>-\$ 238,503</b>

Calculated Loss Factor

1.0383

Note 5 **Reconciling Items**

	Item	Amount	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	-\$ 162,008	
1a	True-up of GA Charges based on Actual Non-RPP Volumes - prior year		
1b	True-up of GA Charges based on Actual Non-RPP Volumes - current year		
2a	Remove prior year end unbilled to actual revenue differences		
2b	Add current year end unbilled to actual revenue differences		
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers		
3b	Add difference between current year accrual/forecast to actual from long term load transfers		
4	Remove GA balances pertaining to Class A customers		
5	Significant prior period billing adjustments recorded in current year		
6	Differences in GA IESO posted rate and rate charged on IESO invoice		
7	Differences in actual system losses and billed TLFs		
8	Others as justified by distributor		
9	GA Differential		
10			
Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	-\$ 162,008	
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	-\$ 238,503	
	<b>Unresolved Difference</b>	\$ 76,495	
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>		<u>0.3%</u>

# GA Analysis Workform

**Account 1589 Global Adjustment (GA) Analysis Workform**

Input cells   
 Drop down cells

Note 1 **Year(s) Requested for Disposition**

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

Year		2017		
Total Metered excluding WMP	C = A+B	626,156,512	kWh	100%
RPP	A	346,134,592	kWh	55.3%
Non RPP	B = D+E	280,021,920	kWh	44.7%
Non-RPP Class A	D	34,636,905	kWh	5.5%
Non-RPP Class B*	E	245,385,015	kWh	39.2%

\*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**

**GA Billing Rate Description**

All non-RPP Class B customers are billed on the first GA estimate. The billing cycle is on a calendar month basis for all customers. Consumption for each billing cycle is billed in the subsequent month.

Note 4 **Analysis of Expected GA Amount**  
Year

	2017								
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 Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	25,325,878			25,325,878	0.06687	\$ 1,693,541	0.08227	\$ 2,083,560	\$ 390,019
February	22,906,567			22,906,567	0.10559	\$ 2,418,704	0.08639	\$ 1,978,898	-\$ 439,806
March	24,845,106			24,845,106	0.08409	\$ 2,089,225	0.07135	\$ 1,772,698	-\$ 316,527
April	22,468,468			22,468,468	0.06874	\$ 1,544,482	0.10778	\$ 2,421,651	\$ 877,169
May	23,279,147			23,279,147	0.10623	\$ 2,472,944	0.12307	\$ 2,864,965	\$ 392,021
June	24,655,892			24,655,892	0.11954	\$ 2,947,365	0.11848	\$ 2,921,230	-\$ 26,135
July	20,023,289			20,023,289	0.10652	\$ 2,132,881	0.11280	\$ 2,258,627	\$ 125,746
August	18,695,500			18,695,500	0.11500	\$ 2,149,983	0.10109	\$ 1,889,928	-\$ 260,054
September	18,522,104			18,522,104	0.12739	\$ 2,359,531	0.08864	\$ 1,641,799	-\$ 717,732
October	17,466,000			17,466,000	0.10212	\$ 1,783,628	0.12563	\$ 2,194,254	\$ 410,626
November	18,035,405			18,035,405	0.11164	\$ 2,013,473	0.09704	\$ 1,750,156	-\$ 263,317
December	18,559,904			18,559,904	0.08391	\$ 1,557,362	0.09207	\$ 1,708,810	\$ 151,449
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>254,783,261</b>	<b>-</b>	<b>-</b>	<b>254,783,261</b>		<b>\$ 25,163,119</b>		<b>\$ 25,486,577</b>	<b>\$ 323,458</b>

Calculated Loss Factor

1.0383

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>		<b>\$ 342,237</b>	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	No		Not a reconciling item
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	No		Not a reconciling item
2a	Remove prior year end unbilled to actual revenue differences	No		Not a reconciling item
2b	Add current year end unbilled to actual revenue differences	No		Not a reconciling item
3a	Remove difference between prior year accrual to forecast from long term load transfers	No		Not a reconciling item
3b	Add difference between current year accrual to forecast from long term load transfers	No		Not a reconciling item
4	Remove GA balances pertaining to Class A customers	Yes		Class A customers began in July 2017.
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	No		No significant prior period billing adjustments
6	Differences in GA IESO posted rate and rate charged on IESO invoice	No		Not a reconciling item
7				
8				
9				
10				

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 342,237
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 323,458
	<b>Unresolved Difference</b>	\$ 18,779
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>0.074%</u>

## Appendix 5: LRAMVA Model

*(Presented in PDF and Excel Format)*

# LRAMVA Work Form: Checklist and Schematic

**Version 3.0 (2019)**

### General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2018, 2019 and 2020 related components). These have been included (but hidden in the work form) in an effort to avoid major updates in the future. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results each year. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

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

$$\text{LRAMVA (\$)} = (\text{Actual Net CDM Savings} - \text{Forecast CDM Savings}) \times \text{Distribution Volumetric Rate} + \text{Carrying Charges from LRAMVA balance}$$

**Legend**

Drop Down List (Blue)

**Important Checklist**

Not Applicable	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Not Applicable	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Yes	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Not Applicable	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
Yes	o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
<b>Actual Incremental CDM Savings by Initiative</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
x Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
<b>Actual Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
- Forecast Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
x Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
<b>LRAMVA (\$) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
+ Carrying Charges (\$) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
<b>Total LRAMVA (\$) by Rate Class</b>	Tab "1. LRAMVA Summary"			

## LRAMVA Work Form: Summary Tab

Version 3.0 (2019)

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

LDC Name: Newmarket- Tay Power Distribution Ltd.

**Application Details**

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

**A. Previous LRAMVA Application**

Previous LRAMVA Application (EB#)	EB-2017-0062
Application of Previous LRAMVA Claim	2018 COS/IRM Application
Period of LRAMVA Claimed in Previous Application	2011-2016
Amount of LRAMVA Claimed in Previous Application	\$ 1,197,288.00

**B. Current LRAMVA Application**

Current LRAMVA Application (EB#)	EB-2018-0052
Application of Current LRAMVA Claim	2019 COS/IRM Application
Period of New LRAMVA in this Application	2017
Period of Rate Recovery (# years)	1

**C. Documentation of Changes**

Original Amount	\$ -
Amount for Final Disposition	

Actual Lost Revenues (\$)	A	\$ 452,235
Forecast Lost Revenues (\$)	B	\$ -
Carrying Charges (\$)	C	\$ 11,080
LRAMVA (\$) for Account 1568	A+B+C	\$ 463,315

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

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$117,917	\$2,889	\$120,806
GS<50 kW	kWh	\$130,439	\$3,196	\$133,635
GS<50 kW - Thermal Demand Meter	kWh	\$158,359	\$3,880	\$162,239
GS<50 kW - Interval Meter	kW	\$6,719	\$165	\$6,883
Street Lighting	kW	\$38,802	\$951	\$39,752
<b>Total</b>		<b>\$452,235</b>	<b>\$11,080</b>	<b>\$463,315</b>

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

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

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

LDCs are expected to include projected carrying charges amounts in row 84 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 85.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS<50 kW - Thermal Demand Meter	GS<50 kW - Interval Meter	Street Lighting	0										Total	
		kWh	kWh	kWh	kW	kW	0	0	0	0	0	0	0	0	0			
2011 Actuals	■	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2012 Actuals	■	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2013 Actuals	■	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2014 Actuals	■	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2014 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2015 Actuals	■	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2015 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2016 Actuals	■	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2016 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2017 Actuals		\$117,916.79	\$130,438.96	\$158,359.26	\$6,718.80	\$38,801.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$452,235.42
2017 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2019 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
2020 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																		
Carrying Charges		\$2,889.96	\$3,195.75	\$3,879.80	\$164.61	\$950.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,079.77
<b>Total LRAMVA Balance</b>		<b>\$120,806</b>	<b>\$133,635</b>	<b>\$162,239</b>	<b>\$6,883</b>	<b>\$39,752</b>	<b>\$0</b>	<b>\$463,315</b>										

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



# LRAMVA Work Form: Summary of Changes

**Legend**

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

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

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

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

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

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

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

## LRAMVA Work Form: Forecast Lost Revenues

Version 3.0 (2019)

**Legend**

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

**Table 2-a. LRAMVA Threshold**

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

	Total	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting									
		kWh	kWh	kW	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0														
kW	0														
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold

Source of Threshold 2009 Settlement Agreement

**Table 2-b. LRAMVA Threshold**

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

	Total	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting									
		kWh	kWh	kW	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
kWh	0														
kW	0														
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold

Source of Threshold 2009 Settlement Agreement

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

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

Year	LRAMVA Threshold	Residential	GS<50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting									
		kWh	kWh	kW	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2011	2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012	2010	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2014	2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015	2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2016	2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2017	2013	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

## LRAMVA Work Form: Distribution Rates

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

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

Rate Year	Billing Unit	EB-2009-0269	EB-2009-0269	EB-2011-0184	EB-2013-0153	EB-2013-0153	EB-2014-0095	EB-2016-0275		EB-2017-XXXX	EB-2018-XXXX	EB-2019-XXXX	EB-2020-XXXX
		2011	2012	2013	2014	2015	2016	2017		2018	2019	2020	2021
Period 1 (# months)		0	0	0	5	0	0	4					
Period 2 (# months)		12	12	12	7	12	12	B		12	12	12	12
<b>Residential</b>	kWh	\$ 0.0143	\$ 0.0143	\$ 0.0144	\$ 0.0146	\$ 0.0146	\$ 0.0111	\$ 0.0076					
Rate rider for tax sharing				-\$ 0.0002	-\$ 0.0002	-\$ 0.0002							
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ 0.0143	\$ 0.0143	\$ 0.0142	\$ 0.0144	\$ 0.0144	\$ 0.0111	\$ 0.0075		\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ 0.0143	\$ 0.0143	\$ 0.0142	\$ 0.0143	\$ 0.0144	\$ 0.0111	\$ 0.0087		\$ -	\$ -	\$ -	\$ -
<b>GS&lt;50 kW</b>	kWh	\$ 0.0191	\$ 0.0191	\$ 0.0193	\$ 0.0195	\$ 0.0195	\$ 0.0197	\$ 0.0200					
Rate rider for tax sharing				-\$ 0.0001	-\$ 0.0001	-\$ 0.0001	-\$ 0.0001	-\$ 0.0001					
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ 0.0191	\$ 0.0191	\$ 0.0192	\$ 0.0194	\$ 0.0194	\$ 0.0196	\$ 0.0199		\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ 0.0191	\$ 0.0191	\$ 0.0192	\$ 0.0193	\$ 0.0194	\$ 0.0196	\$ 0.0198		\$ -	\$ -	\$ -	\$ -
<b>GS-50 kW - Thermal Demand Meter</b>	kW	\$ 4.5800	\$ 4.5800	\$ 4.6203	\$ 4.6711	\$ 4.6711	\$ 4.7178	\$ 4.7791					
Rate rider for tax sharing				-\$ 0.0250	-\$ 0.0257	-\$ 0.0257	-\$ 0.0255	-\$ 0.0146					
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ 4.5800	\$ 4.5800	\$ 4.5953	\$ 4.6454	\$ 4.6454	\$ 4.6923	\$ 4.7645		\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ 4.5800	\$ 4.5800	\$ 4.5953	\$ 4.6245	\$ 4.6454	\$ 4.6923	\$ 4.7404		\$ -	\$ -	\$ -	\$ -
<b>GS-50 kW - Interval Meter</b>	kW	\$ 4.7081	\$ 4.7081	\$ 4.7495	\$ 4.8017	\$ 4.8017	\$ 4.8497	\$ 4.9127					
Rate rider for tax sharing				-\$ 0.0250	-\$ 0.0257	-\$ 0.0257	-\$ 0.0255	-\$ 0.0146					
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ 4.7081	\$ 4.7081	\$ 4.7245	\$ 4.7760	\$ 4.7760	\$ 4.8242	\$ 4.8981		\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ 4.7081	\$ 4.7081	\$ 4.7245	\$ 4.7545	\$ 4.7760	\$ 4.8242	\$ 4.8735		\$ -	\$ -	\$ -	\$ -
<b>Street Lighting</b>	kW	\$ 15.2085	\$ 15.2085	\$ 15.3423	\$ 15.5111	\$ 15.5111	\$ 15.6662	\$ 15.8699					
Rate rider for tax sharing				-\$ 0.1687	-\$ 0.1734	-\$ 0.1734	-\$ 0.1601	-\$ 0.1966					
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ 15.2085	\$ 15.2085	\$ 15.1736	\$ 15.3377	\$ 15.3377	\$ 15.5061	\$ 15.6733		\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ 15.2085	\$ 15.2085	\$ 15.1736	\$ 15.2693	\$ 15.3377	\$ 15.5061	\$ 15.6176		\$ -	\$ -	\$ -	\$ -
<b>0</b>	0												
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>0</b>	0												
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>0</b>	0												
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>0</b>	0												
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>0</b>	0												
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>0</b>	0												
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>0</b>	0												
Rate rider for tax sharing													
Rate rider for foregone revenue													
Other													
Adjusted rate		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

**Table 3-a. Distribution Rates by Rate Class**

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

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

Year	Residential	GS<50 kW	GS-50 kW - Thermal Demand Meter	GS-50 kW - Interval Meter	Street Lighting								
	kWh	kWh	kW	kW	kW	0	0	0	0	0	0	0	0
2011	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
2012	\$0.0143	\$0.0191	\$4.5800	\$4.7081	\$15.2085	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0142	\$0.0192	\$4.5953	\$4.7245	\$15.1736	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0143	\$0.0193	\$4.6245	\$4.7545	\$15.2693	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0144	\$0.0194	\$4.6454	\$4.7760	\$15.3377	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0111	\$0.0196	\$4.6923	\$4.8242	\$15.5061	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2017	\$0.0087	\$0.0198	\$4.7404	\$4.8735	\$15.6176	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

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

## LRAMVA Work Form: Determination of Rate Class Allocations

**Instructions**

LDCs must clearly show how it has allocated actual CDM savings to applicable rate classes, including supporting documentation and rationale for its proposal. This should be shown by customer class and program each year.

2015 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS-50 kW	GS-50 kW - Thermal Demand Meter	GS-50 kW - Interval Meter	Street Lighting	
<b>Legacy Framework</b>						
<b>Residential Program</b>						
Coupon Initiative	100%					100%
Bi-Annual Retailer Event Initiative	100%					100%
Appliance Retirement Initiative	100%					100%
HVAC Incentives Initiative	100%					100%
Residential New Construction and Major Renovation Initiative	100%					100%
<b>Commercial &amp; Institutional Program</b>						
Energy Audit Initiative		20%	48%		32%	100%
Efficiency: Equipment Replacement Incentive Initiative		100%				100%
Direct Install Lighting and Water Heating Initiative		100%				100%
New Construction and Major Renovation Initiative			100%			100%
Existing Building Commissioning Incentive Initiative			100%			100%
<b>Industrial Program</b>						
Process and Systems Upgrades Initiatives - Project Incentive Initiative			100%			100%
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative			100%			100%
Process and Systems Upgrades Initiatives - Energy Manager Initiative			100%			100%
<b>Low Income Program</b>						
Low Income Initiative	100%					100%
<b>Other</b>						
<b>Conservation First Framework</b>						
<b>Residential Province-Wide Programs</b>						
Save on Energy Coupon Program	100%					100%
Save on Energy Heating & Cooling Program	100%					100%
<b>Non-Residential Province-Wide Programs</b>						
Save on Energy Retrofit Program		30%	65%	5%		100%

2011 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS-50 kW	GS-50 kW Thermal Demand Meter	GS-50 kW Interval Meter	Street Lighting	
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
<b>Business Program</b>						
Direct Install Lighting		100%				100%
Demand Response 3		100%				100%
<b>Industrial Program</b>						
Retrofit		30%	65%	5%		100%
<b>Home Assistance Program</b>						
Home Assistance Program	100%					100%
<b>Pre-2011 Programs completed in 2011</b>						
Electricity Retrofit Incentive Program		50%	50%			100%
High Performance New Construction			100%			100%

2012 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS-50 kW	GS-50 kW Thermal Demand Meter	GS-50 kW Interval Meter	Street Lighting	
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
<b>Business Program</b>						
Direct Install Lighting		100%				100%
Energy Audit		100%				100%
Demand Response 3			100%			100%
<b>Industrial Program</b>						
Retrofit		30%	65%	5%		100%
<b>Home Assistance Program</b>						
Home Assistance Program	100%					100%
<b>Pre-2011 Programs completed in 2011</b>						
High Performance New Construction			100%			100%

2013 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS-50 kW	GS-50 kW Thermal Demand Meter	GS-50 kW Interval Meter	Street Lighting	
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
<b>Business Program</b>						
Direct Install Lighting		100%				100%
New Construction		100%				100%
Energy Audit		100%				100%
Demand Response 3			100%			100%
<b>Industrial Program</b>						
Energy Manager		50%	50%			100%
Retrofit		30%	65%	5%		100%
Demand Response 3			100%			100%
<b>Home Assistance Program</b>						
Home Assistance Program	100%					100%

2014 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS-50 kW	GS-50 kW Thermal Demand Meter	GS-50 kW Interval Meter	Street Lighting	
<b>Consumer Program</b>						
Appliance Retirement	100%					100%
Appliance Exchange	100%					100%
HVAC Incentives	100%					100%
Conservation Instant Coupon Booklet	100%					100%
Bi-Annual Retailer Event	100%					100%
Residential Demand Response	100%					100%
<b>Business Program</b>						
Direct Install Lighting		100%				100%
Demand Response 3		100%				100%
<b>Industrial Program</b>						
Energy Manager			95%	5%		100%
Retrofit		30%	65%	5%		100%
Demand Response 3			100%			100%
<b>Home Assistance Program</b>						
Home Assistance Program	100%					100%
<b>Other</b>						
Time of Use Savings	33%	33%	33%			100%

2016 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS-50 kW	GS-50 kW - Thermal Demand Meter	GS-50 kW - Interval Meter	Street Lighting	
<b>Legacy Framework</b>						
<b>Residential Program</b>						
Coupon Initiative	100%					100%
Bi-Annual Retailer Event Initiative	100%					100%
Appliance Retirement Initiative	100%					100%
HVAC Incentives Initiative	100%					100%
Residential New Construction and Major Renovation Initiative	100%					100%
<b>Commercial &amp; Institutional Program</b>						
Energy Audit Initiative			100%			100%
Efficiency: Equipment Replacement Incentive Initiative		100%				100%
Direct Install Lighting and Water Heating Initiative		100%				100%
New Construction and Major Renovation Initiative			100%			100%
Existing Building Commissioning Incentive Initiative			100%			100%
<b>Industrial Program</b>						
Process and Systems Upgrades Initiatives - Project Incentive Initiative			100%			100%
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative			100%			100%
Process and Systems Upgrades Initiatives - Energy Manager Initiative			100%			100%
<b>Low Income Program</b>						
Low Income Initiative	100%					100%
<b>Other</b>						
<b>Conservation Fund Pilots</b>						
Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	100%					100%
<b>Conservation First Framework</b>						
<b>Residential Province-Wide Programs</b>						
Save on Energy Coupon Program	100%					100%
Save on Energy Heating & Cooling Program	100%					100%
Save on Energy New Construction Program	100%					100%
Save on Energy Home Assistance Program	100%					100%
<b>Non-Residential Province-Wide Programs</b>						
Save on Energy Audit Funding Program			100%			100%
Save on Energy Retrofit Program		30%	65%	5%		100%
Save on Energy Small Business Lighting Program		100%				100%
Save on Energy High Performance New Construction Program			100%			100%
Save on Energy Existing Building Commissioning Program			100%			100%
Save on Energy Process & Systems Upgrades Program			100%			100%
Save on Energy Monitoring & Targeting Program			100%			100%
Save on Energy Energy Manager Program			100%			100%
<b>Local &amp; Regional Programs</b>						
Social Benchmarking Local Program	100%					100%

2017 CDM Programs	Rate Allocations for LRAMVA					Total
	Residential	GS-50 kW	GS-50 kW - Thermal Demand Meter	GS-50 kW - Interval Meter	Street Lighting	
<b>Legacy Framework</b>						
<b>Residential Program</b>						
Coupon Initiative	100%					100%
Bi-Annual Retailer Event Initiative	100%					100%
Appliance Retirement Initiative	100%					100%
HVAC Incentives Initiative	100%					100%
Residential New Construction and Major Renovation Initiative	100%					100%
<b>Commercial &amp; Institutional Program</b>						
Energy Audit Initiative			100%			100%
Efficiency: Equipment Replacement Incentive Initiative		100%				100%
Direct Install Lighting and Water Heating Initiative		100%				100%
New Construction and Major Renovation Initiative			100%			100%
Existing Building Commissioning Incentive Initiative			100%			100%
<b>Industrial Program</b>						
Process and Systems Upgrades Initiatives - Project Incentive Initiative			100%			100%
Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative			100%			100%
Process and Systems Upgrades Initiatives - Energy Manager Initiative			100%			100%
<b>Low Income Program</b>						
Low Income Initiative	100%					100%
<b>Other</b>						
<b>Conservation Fund Pilots</b>						
Home Depot Home Appliance Market Uplift Conservation Fund Pilot Program	100%					100%
<b>Conservation First Framework</b>						
<b>Residential Province-Wide Programs</b>						
Save on Energy Coupon Program	100%					100%
Save on Energy Heating & Cooling Program	100%					100%
Save on Energy New Construction Program	100%					100%
Save on Energy Home Assistance Program	100%					100%
<b>Non-Residential Province-Wide Programs</b>						
Save on Energy Audit Funding Program			100%			100%
Save on Energy Retrofit Program		30%	65%	5%		100%
Save on Energy Small Business Lighting Program		100%				100%
Save on Energy High Performance New Construction Program			100%			100%
Save on Energy Existing Building Commissioning Program			100%			100%
Save on Energy Process & Systems Upgrades Program			100%			100%
Save on Energy Monitoring & Targeting Program			100%			100%
Save on Energy Energy Manager Program			100%			100%
<b>Local &amp; Regional Programs</b>						
Whole Home Pilot Program	100%					100%
Social Benchmarking Local Program	100%					100%



# LRAMVA Work Form: 2011 - 2014 Lost Revenues Work Form

Version 3.0 (2019)

**Legend**

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

**Instructions**

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2011-2014 period. Please input or manually link the savings, adjustments and program savings persistence data in these tables from the LDC's Persistence Reports provided by the IESO (in Tab 7). As noted earlier, persistence data is available upon request from the IESO. Please also be advised that the same rate classes (of up to 14) are carried over from the Summary Tab 1.
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2012 programs that were reported by the IESO in 2013 should be included in the 2012 program savings table. In order for persisting savings to be claimed in future years, past year's initiative level savings results need to be filled out in the tables below. If the IESO adjustments were made available to the LDC after the LRAMVA was approved, the persistence of those savings adjustments in the future can be claimed as approved LRAMVA amounts are considered to be final.
3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand Response (DR3) savings should generally not be included with the LRAMVA calculation, unless supported by empirical evidence. LDCs are requested to confirm the monthly multipliers for all programs each year as placeholder values are provided. If a different monthly multiplier is used, please include rationale in Tab 1-a and highlight the new multiplier that has been used.
4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings adjustments, LDCs must provide supporting rationale in Tab 1-a and highlight the change.
5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in the updated load forecast. Please also provide assumptions about the years in which persistence is captured in the load forecast calculation in the "Notes" section below each table.

**Tables**

- [Table 4-a\\_2011 Lost Revenues](#)
- [Table 4-b\\_2012 Lost Revenues](#)
- [Table 4-c\\_2013 Lost Revenues](#)
- [Table 4-d\\_2014 Lost Revenues](#)















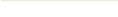
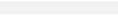




## LRAMVA Work Form: 2015 - 2020 Lost Revenues Work Form

Version 2.0 (2019)

**Legend**

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

**Instructions**

1. LDCs can apply for disposition of LRAMVA amounts at any time, but at a minimum, must do so as part of a cost of service (COS) application. The following LRAMVA work forms apply to LDCs that need to recover lost revenues from the 2015-2020 period. Please input or manually link the
2. Please ensure that the IESO verified savings adjustments apply back to the program year it relates to. For example, savings adjustments related to 2016 programs that were reported by the IESO in 2017 should be included in the 2016 program savings table. In order for persisting savings to
3. The work forms below include the monthly multipliers for most programs in order to claim demand savings from energy efficiency programs, consistent with the monthly multipliers indicated in the OEB's updated LRAM policy related to peak demand savings in EB-2016-0182. Demand
4. LDC are requested to input the applicable rate class allocation percentages to allocate actual savings to the rate classes. The generic template currently includes the same allocation percentage for program savings and its savings adjustments. If a different allocation is proposed for savings
5. The persistence of future savings is expected to be included in the distributor's load forecast after re-basing. LDCs are requested to delete the applicable savings persistence rows (auto-calculated after the LRAMVA totals for the year) if future year's persistence of savings is already captured in

**Tables**

- [Table 5-a. 2015 Lost Revenues](#)
- [Table 5-b. 2016 Lost Revenues](#)
- [Table 5-c. 2017 Lost Revenues](#)
- [Table 5-d. 2018 Lost Revenues](#)
- [Table 5-e. 2019 Lost Revenues](#)
- [Table 5-f. 2020 Lost Revenues](#)





2015 Savings Persisting in 2020  
Note: LDC to make note of key assumptions included above

0 0 0 0 0





2016 Savings Persisting in 2018	0	0	0	0	0
2016 Savings Persisting in 2019	0	0	0	0	0
2016 Savings Persisting in 2020	0	0	0	0	0

Note: LDC to make note of key assumptions included above





2017 Savings Persisting in 2018	0	0	0	0	0
2017 Savings Persisting in 2019	0	0	0	0	0
2017 Savings Persisting in 2020	0	0	0	0	0

Note: LDC to make note of key assumptions included above









Table 5-f. 2020 Lost Revenues Work Form

Program	Results Status	Net Energy Savings Persistence (kWh)										Monthly Multiplier	Net Peak Demand Savings Persistence (kW)										Rate Allocations for LRAMVA					
		Net Energy Savings (kWh)											Net Demand Savings (kW)										Residential	GS-50 kW	GS>50 kW - Thermal Demand Meter	GS>50 kW - Interval Meter	Street Lighting	Total
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	kWh	kWh	kW	kW	kW	kW
<b>Legacy Framework</b>																												
<b>Residential Program</b>																												
1	Coupon Initiative Adjustment to 2020 savings	Current year savings																										0%
2	Bi-Annual Retailer Event Initiative Adjustment to 2020 savings	Current year savings																										0%
3	Appliance Retirement Initiative Adjustment to 2020 savings	Current year savings																										0%
4	HVAC Incentives Initiative Adjustment to 2020 savings	Current year savings																										0%
5	Residential New Construction and Major Renovation Initiative Adjustment to 2020 savings	Current year savings																										0%
<b>Commercial &amp; Institutional Program</b>																												
6	Energy Audit Initiative Adjustment to 2020 savings	Current year savings																										0%
7	Efficiency: Equipment Replacement Incentive Initiative Adjustment to 2020 savings	Current year savings																										0%
8	Direct Install Lighting and Water Heating Initiative Adjustment to 2020 savings	Current year savings																										0%
9	New Construction and Major Renovation Initiative Adjustment to 2020 savings	Current year savings																										0%
10	Existing Building Commissioning Incentive Initiative Adjustment to 2020 savings	Current year savings																										0%
<b>Industrial Program</b>																												
11	Process and Systems Upgrades Initiatives - Project Incentive Initiative Adjustment to 2020 savings	Current year savings																										0%
12	Process and Systems Upgrades Initiatives - Monitoring and Targeting Initiative Adjustment to 2020 savings	Current year savings																										0%
13	Process and Systems Upgrades Initiatives - Energy Manager Initiative Adjustment to 2020 savings	Current year savings																										0%
<b>Low Income Program</b>																												
14	Low Income Initiative Adjustment to 2020 savings	Current year savings																										0%
<b>Other</b>																												
15	Aboriginal Conservation Program Adjustment to 2019 savings	Current year savings																										0%
16	Program Enabled Savings Adjustment to 2019 savings	Current year savings																										0%
<b>Conservation Fund Pilots</b>																												
17	Conservation Fund Pilot - EnerNOC Adjustment to 2019 savings	Current year savings																										0%
18	Loblaws Pilot Adjustment to 2019 savings	Current year savings																										0%
19	Conservation Fund Pilot - SEG Adjustment to 2019 savings	Current year savings																										0%
20	Social Benchmarking Pilot Adjustment to 2019 savings	Current year savings																										0%
<b>Conservation First Framework</b>																												
<b>Residential Province-Wide Programs</b>																												
21	Save on Energy Coupon Program Adjustment to 2020 savings	Current year savings																										0%
22	Save on Energy Heating and Cooling Program Adjustment to 2020 savings	Current year savings																										0%
23	Save on Energy New Construction Program Adjustment to 2020 savings	Current year savings																										0%
24	Save on Energy Home Assistance Program Adjustment to 2020 savings	Current year savings																										0%
<b>Non-Residential Province-Wide Programs</b>																												
25	Save on Energy Audit Funding Program	Current year savings																										0%



Total Lost Revenues in 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Forecast Lost Revenues in 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LRAMVA in 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note: LDC to make note of key assumptions included above

[Return to top](#)







## Appendix 6: Account 1595 Workform

*(Presented in PDF and Excel Format)*



# 1595 Analysis Workform

Version 1.0

**Account 1595 Analysis Workform**

Input cells  
Drop down cells


Utility Name

Utility name must be selected

1595 Rate Years Requested for Disposition

- 2012
- 2013
- 2014
- 2015
- 2016

# 1595 Analysis Workform

Step 1

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	\$1,358,918	\$245,606	\$1,604,524	\$1,567,659	\$36,865		\$36,865	2.3%
Account 1589 - Global Adjustment			\$0		\$0		\$0	
<b>Total Group 1 and Group 2 Balances</b>	\$1,358,918	\$245,606	\$1,604,524	\$1,567,659	\$36,865	\$0	\$36,865	2.3%

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Additional Notes and Comments

# 1595 Analysis Workform

Components of the 1595 Account Balances:	Principal Balance Approved for Disposition	Carrying Charges 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	-\$1,685,080	-\$31,186	-\$1,716,266	-\$1,696,105	-\$50,161		-\$50,161	2.9%
Account 1589 - Global Adjustment	\$720,868	\$71,598	\$792,466	\$558,692	\$234,174		\$234,174	29.5%
<b>Total Group 1 and Group 2 Balances</b>	<b>-\$964,212</b>	<b>\$40,812</b>	<b>-\$923,400</b>	<b>-\$1,107,413</b>	<b>\$184,013</b>	<b>\$0</b>	<b>\$184,013</b>	<b>-19.9%</b>

Calculated differences of greater than + or - 10% require further analysis  
Calculated differences of greater than + or - 10% require further analysis

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

- Step 2 Select Rate Rider(s) Applicable for 1595 Recovery Period
- RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT)
  - RATE RIDER - GROUP 1 DVA ACCOUNTS (EXCLUDING GLOBAL ADJUSTMENT) - NON-
  - RATE RIDER - RSVA - GLOBAL ADJUSTMENT
  - RATE RIDER - RSVA - GROUP 2 ACCOUNTS (If a separate Group 2 rate rider was created)
  - OTHER 1
  - OTHER 2
  - OTHER 3

RATE RIDER - RSVA - GLOBAL ADJUSTMENT  
Rate Rider Recovery Period (Months)

11

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	\$127,726	29,703,721	\$0.0043	29,703,721	20,930,688	8,773,033	\$37,724	29.5%	18,528,037	18,528,037	-2,402,651	-11.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kW	\$63,853	14,849,535	\$0.0043	14,849,535	10,463,705	4,385,830	\$18,859	29.5%	39,325,476	39,325,476	28,861,771	275.8%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	\$1,107,035	646,180	\$1.7132	646,180	455,330	190,850	\$326,964	29.5%	672,261	672,261	216,931	47.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	\$0								0	0	0	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	\$0								0	0	0	
STREET LIGHTING SERVICE CLASSIFICATION	kW	\$0								0	0	0	
microFIT SERVICE CLASSIFICATION	kWh	\$0								0	0	0	
<b>TOTAL</b>		<b>\$1,298,614</b>						<b>\$383,547</b>	<b>29.5%</b>				

\*\*\*Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.

Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

Other 1 - Tay Service Area - GA  
Rate Rider Recovery Period (Months)

11

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	(\$92,171)	3,922,170	(\$0.0235	3,922,170	2,763,752	1,158,418	(\$27,223)	29.5%	1,611,134	1,611,134	-1,152,618	-41.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kW	(\$19,016)	809,191	(\$0.0235	809,191	570,196	238,995	(\$5,616)	29.5%	3,419,607	3,419,607	2,849,411	499.7%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	(\$114,518)	11,704	(\$9.7845	11,704	8,247	3,457	(\$33,825)	29.5%	58,457	58,457	50,210	608.8%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh												
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW												
STREET LIGHTING SERVICE CLASSIFICATION	kW												
microFIT SERVICE CLASSIFICATION	kWh												
<b>TOTAL</b>		<b>(\$225,705)</b>						<b>(\$66,664)</b>	<b>29.5%</b>				

\*\*\*Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.

Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

Other 3 - Newmarket & Tay Service area  
Rate Rider Recovery Period (Months)

11

Data used to calculate rate rider (Data to agree with Rate Generator Model and OEB Decision as applicable for the vintage year) versus actuals

Rate Class	Unit	Allocated Balance to Rate Class as Approved by OEB	Denominator Used in Rider Calculation as Approved by OEB	Calculated Rate Rider as Approved by OEB	Projected Consumption over Recovery Period	Billed Consumption (kWh/kW) that the rider was applied against	Forecasted versus billed Consumption Variance (kWh/kW)	Calculated Variance (\$)	Calculated Variance (%)	Billed Consumption (kWh/kW) per RRR filings***	Billed Consumption (kWh/kW) applied to Recovery Period	RRR Variance (kWh/kW)	RRR variance (%)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	(\$30,198)	33,553,333	(\$0.0009	33,553,333	23,643,312	9,910,021	(\$8,919)	29.5%	20,139,171	20,139,171	-3,504,141	-14.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kW	(\$14,070)	15,633,333	(\$0.0009	15,633,333	11,016,008	4,617,325	(\$4,156)	29.5%	42,745,083	42,745,083	31,729,075	288.0%
GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION	kW	(\$235,775)	657,854	(\$0.3584	657,854	463,556	194,298	(\$69,636)	29.5%	730,718	730,718	267,162	57.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh												
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW												
STREET LIGHTING SERVICE CLASSIFICATION	kW												
microFIT SERVICE CLASSIFICATION	kWh												
<b>TOTAL</b>		<b>(\$280,043)</b>						<b>(\$82,711)</b>	<b>29.5%</b>				

\*\*\*Data to agree with RRR filings, as applicable. Please refer to RRR Filing 2.1.5.4 to populate data.  
Note that RRR data is used in this workform as a reasonability check to benchmark against billed consumption over the recovery period. There may be differences due to unbilled revenue accruals, recovery period dates, or other factors. However, any substantial deviations between billed consumption that the rider was applied against and billed consumption reported in RRR can be an indicator of rider misallocations or errors in the data used in the workform.

SUMMARY	
Total Calculated Account Balance	\$515,999,152
Total Account Residual Balance per Step 1 above	\$184,013
Unreconciled Differences****	\$515,815,139

\*\*\*\*Any unreconciled difference between amounts reported in the residual balances section in Step 1 and amounts calculated for the total of all applicable riders in Step 3 must be explained.

**Additional Notes and Comments**

Please note that this spreadsheet is for Disposition and Recover of Regulatory Balances (2009). First table represents only Newmarket rate zone. Actual total calculated account balance should be \$234,172.

# 1595 Analysis Workform

Step 1

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	-\$263,764		-\$263,764	-\$252,448	-\$11,316		-\$11,316	
Account 1589 - Global Adjustment	\$0		\$0		\$0		\$0	
<b>Total Group 1 and Group 2 Balances</b>	-\$263,764	\$0	-\$263,764	-\$252,448	-\$11,316	\$0	-\$11,316	4.3%

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

Additional Notes and Comments

For Shared Tax Rate Rider for the period 2012, 2014, 2016, and 2017.

# 1595 Analysis Workform

Step 1

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 (%)
<b>Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment</b>	\$1,013,173	\$0	\$1,013,173	\$1,035,181	-\$22,008	\$0	-\$22,008	-2.2%
<b>Account 1589 - Global Adjustment</b>	\$1,456,977	\$0	\$1,456,977	\$1,412,160	\$44,817	\$0	\$44,817	3.1%
<b>Total Group 1 and Group 2 Balances</b>	\$2,470,150	\$0	\$2,470,150	\$2,447,341	\$22,809	\$0	\$22,809	0.9%

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

### Additional Notes and Comments

Note this sheet in the workform is being utilized for 2010 for Newmarket rate zone only, rather than 2015.

# 1595 Analysis Workform

Step 1

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 (%)
<b>Total Group 1 and Group 2 Balances excluding Account 1589 - Global Adjustment</b>	-\$457,858	\$0	-\$457,858	-\$475,827	\$17,969	\$0	\$17,969	-3.9%
<b>Account 1589 - Global Adjustment</b>	-\$98,831	\$0	-\$98,831	-\$100,550	\$1,719	\$0	\$1,719	-1.7%
<b>Total Group 1 and Group 2 Balances</b>	-\$556,689	\$0	-\$556,689	-\$576,377	\$19,688	\$0	\$19,688	-3.5%

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

**Additional Notes and Comments**

Note this sheet in the workform is being utilized for 2010 for Tay rate zone only, rather than 2016.

## Appendix 7: Account 1576 – Accounting Changes & Fixed Asset Continuity Schedule

*(Board Appendix 2-EC & 2-BA)*

*(Presented in PDF and Excel Format)*

**Appendix 2-EC**  
**Account 1576 - Accounting Changes under CGAAP**  
**2012 Changes in Accounting Policies under CGAAP**

For applicants that made capitalization and depreciation expense accounting policy changes under CGAAP effective January 1, 2012

Reporting Basis	Rebasing							
	Year	2011	2012	2013	2014	2015	2016	2017
	CGAAP	IRM	IRM	IRM	IRM	IRM	IRM	IRM
	Forecast	Actual	Actual	Actual	Actual	Actual	Actual	Actual
		\$	\$	\$	\$	\$	\$	\$
<b>PP&amp;E Values under former CGAAP</b>								
Opening net PP&E - Note 1			51,625,726	52,120,129	52,165,032	50,542,211	58,826,636	57,274,425
Net Additions - Note 4			4,050,759	4,336,894	-415,324	12,661,667	2,955,376	4,760,269
Net Depreciation (amounts should be negative) - Note 4			-3,556,355	-4,291,992	-1,207,497	-4,367,243	-4,507,587	-4,309,215
<b>Closing net PP&amp;E (1)</b>			52,120,129	52,165,032	50,542,211	58,836,636	57,274,425	57,725,479
<b>PP&amp;E Values under revised CGAAP (Starts from 2013)</b>								
Opening net PP&E - Note 1			51,625,726	53,883,098	55,285,337	55,135,557	64,799,717	64,736,570
Net Additions - Note 4			4,050,759	3,989,479	-470,121	12,491,420	2,955,376	4,760,269
Net Depreciation (amounts should be negative) - Note 4			-1,793,386	-2,587,241	320,342	-2,827,260	-3,018,523	-2,811,200
<b>Closing net PP&amp;E (2)</b>			53,883,098	55,285,337	55,135,557	64,799,717	64,736,570	66,685,640
<b>Difference in Closing net PP&amp;E, former CGAAP vs. revised CGAAP</b>			-1,762,969.00	-3,120,305.00	-4,593,346.12	-5,963,081.44	-7,462,145.39	-8,960,160.27

**Effect on Deferral and Variance Account Rate Riders**

Closing balance in Account 1576	-8,960,160.27
Return on Rate Base Associated with Account 1576 balance at WACC - Note 2	- 629,899.27
<b>Amount included in Deferral and Variance Account Rate Rider Calculation</b>	<b>-9,590,059.54</b>
<b>2017 - 1576 Disposition for Rate Rider Calculation</b>	<b>-7,976,031.21</b>
<b>Request for 2018 - 1576 Disposition for Rate Rider Calculation</b>	<b>-1,614,028.33</b>

<b>WACC</b>	7.03%
<b># of years of rate rider disposition period</b>	1

**Notes:**

- 1 For an applicant that made the capitalization and depreciation expense accounting policy changes on January 1, 2013, the PP&E values as of January 1, 2013 under both former CGAAP and revised CGAAP should be the same.
- 2 Return on rate base associated with Account 1576 balance is calculated as:  
the variance account opening balance as of 2015 rebasing year x WACC X # of years of rate rider disposition period  
\* Please note that the calculation should be adjusted once WACC is updated and finalized in the rate application.
- 3 Account 1576 is cleared by including the total balance in the deferral and variance account rate rider calculation.
- 4 Net additions are additions net of disposals; Net depreciation is additions to depreciation net of disposals.



47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 429,269	\$ -	-\$ 147,541	\$ 281,729	-\$ 311,009	-\$ 20,048	\$ 147,541	-\$ 183,516	\$ 98,213
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 20,286,814	-\$ 4,906,871	\$ -	-\$ 25,193,685	\$ 5,411,562	\$ 860,460	\$ -	\$ 6,272,022	-\$ 18,921,663
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 99,156,983</b>	<b>\$ 6,334,838</b>	<b>-\$ 2,284,079</b>	<b>\$ 103,207,741</b>	<b>-\$ 47,531,257</b>	<b>-\$ 4,424,687</b>	<b>\$ 868,332</b>	<b>-\$ 51,087,612</b>	<b>\$ 52,120,129</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 99,156,983</b>	<b>\$ 6,334,838</b>	<b>-\$ 2,284,079</b>	<b>\$ 103,207,741</b>	<b>-\$ 47,531,257</b>	<b>-\$ 4,424,687</b>	<b>\$ 868,332</b>	<b>-\$ 51,087,612</b>	<b>\$ 52,120,129</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>					<b>-\$ 4,424,687</b>				

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<b>-\$ 4,424,687</b>

**Notes:**

- Tables in the format outlined above covering all fixed asset accounts should be submitted for the Test Year, Bridge Year and all relevant historical years. At a minimum, the applicant must provide data for the earlier of: 1) all historical years back to its last rebasing; or 2) at least three years of historical actuals, in addition to Bridge Year and Test Year forecasts.
- The "CCA Class" for fixed assets should agree with the CCA Class used for tax purposes in Tax Returns. Fixed Assets sub-components may be used where the underlying asset components are classified under multiple CCA Classes for tax purposes. If an applicant uses any different classes from those shown in the table, an explanation should be provided. (also see note 3).
- The table may need to be customized for a utility's asset categories or for any new asset accounts announced or authorized by the Board.
- The additions in column (E) must not include construction work in progress (CWIP).
- Effective on the date of IFRS adoption, customer contributions will no longer be recorded in Account 1995 Contributions & Grants, but will be recorded in Account 2440, Deferred Revenues.
- Where a distributor for general financial reporting purposes under IFRS has accounted for the amount of gain or loss on the retirement of assets in a pool of like assets as a charge or credit to income, for reporting and rate application filings, the distributor shall reclassify such gains and losses as depreciation expense, and disclose the amount separately.







47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 281,729	\$ -	\$ -	\$ 281,729	-\$ 183,516	-\$ 18,782	\$ -	-\$ 202,298	\$ 79,431
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 25,193,685	-\$ 3,304,990	\$ -	-\$ 28,498,675	\$ 6,272,022	\$ 1,050,135	\$ -	\$ 7,322,156	-\$ 21,176,518
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 103,207,741</b>	<b>\$ 4,618,614</b>	<b>-\$ 281,720</b>	<b>\$ 107,544,636</b>	<b>-\$ 51,087,612</b>	<b>-\$ 4,450,049</b>	<b>\$ 158,057</b>	<b>-\$ 55,389,604</b>	<b>\$ 52,165,032</b>
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -				\$ -	\$ -
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 103,207,741</b>	<b>\$ 4,618,614</b>	<b>-\$ 281,720</b>	<b>\$ 107,544,636</b>	<b>-\$ 51,087,612</b>	<b>-\$ 4,450,049</b>	<b>\$ 158,057</b>	<b>-\$ 55,389,604</b>	<b>\$ 52,165,032</b>
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>									
		<b>Total</b>					<b>-\$ 4,450,049</b>				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

**Net Depreciation**

<b>-\$</b>	<b>4,450,049</b>



47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 281,729	\$ -	\$ -	\$ 281,729	-\$ 183,516	-\$ 17,822	\$ -	-\$ 201,338	\$ 80,391
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 25,193,685	-\$ 3,304,990	\$ -	-\$ 28,498,675	\$ 5,781,279	\$ 466,887	\$ -	\$ 6,248,166	-\$ 22,250,509
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 103,207,741</b>	<b>\$ 4,271,199</b>	<b>-\$ 281,720</b>	<b>\$ 107,197,220</b>	<b>-\$ 49,324,643</b>	<b>-\$ 2,745,298</b>	<b>\$ 158,057</b>	<b>-\$ 51,911,884</b>	<b>\$ 55,285,337</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 103,207,741</b>	<b>\$ 4,271,199</b>	<b>-\$ 281,720</b>	<b>\$ 107,197,220</b>	<b>-\$ 49,324,643</b>	<b>-\$ 2,745,298</b>	<b>\$ 158,057</b>	<b>-\$ 51,911,884</b>	<b>\$ 55,285,337</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>					<b>-\$ 2,745,298</b>				

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

Transportation

Stores Equipment

**Net Depreciation**

	<b>-\$ 2,745,298</b>

**Appendix 2-BA**  
**Fixed Asset Continuity Schedule <sup>1</sup>**

Accounting Standard CGAAP  
Year 2014

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,124,124	\$ 13,291		\$ 1,137,416	-\$ 587,593	-\$ 223,367		-\$ 810,959	\$ 326,456
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173	-\$ 116,816	-\$ 15,729		-\$ 132,545	\$ 384,628
N/A	1805	Land	\$ 4,218,144	\$ 123,214		\$ 4,341,358	\$ -			\$ -	\$ 4,341,358
47	1808	Buildings	\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,600,017	\$ 21,370		\$ 8,621,387	-\$ 5,118,582	-\$ 347,307		-\$ 5,465,889	\$ 3,155,498
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,223,400	\$ 622,764	-\$ 364,931	\$ 19,481,233	-\$ 8,139,825	-\$ 753,884	\$ 364,931	-\$ 8,528,778	\$ 10,962,455
47	1835	Overhead Conductors & Devices	\$ 19,648,708	\$ 1,084,072	-\$ 450,889	\$ 20,281,891	-\$ 9,317,141	-\$ 706,819	\$ 450,889	-\$ 9,573,071	\$ 10,708,820
47	1840	Underground Conduit	\$ 9,590,603	\$ 367,187	-\$ 201,693	\$ 9,756,097	-\$ 4,647,674	-\$ 528,837	\$ 201,693	-\$ 4,974,818	\$ 4,781,279
47	1845	Underground Conductors & Devices	\$ 26,683,775	\$ 523,897	-\$ 637,472	\$ 26,570,200	-\$ 14,786,942	-\$ 765,149	\$ 637,472	-\$ 14,914,620	\$ 11,655,581
47	1850	Line Transformers	\$ 19,053,497	\$ 549,135	-\$ 754,639	\$ 18,847,994	-\$ 9,358,435	-\$ 651,273	\$ 754,639	-\$ 9,255,070	\$ 9,592,924
47	1855	Services (Overhead & Underground)	\$ 10,391,830	\$ 330,919		\$ 10,722,749	-\$ 2,574,403	-\$ 396,967		-\$ 2,971,370	\$ 7,751,380
47	1860	Meters	\$ 3,843,834	\$ 45,307	-\$ 466,082	\$ 3,423,059	-\$ 1,969,609	-\$ 128,749	\$ 466,082	-\$ 1,632,275	\$ 1,790,783
47	1860	Meters (Smart Meters)	\$ 7,255,927	\$ 557,873	-\$ 84,123	\$ 7,729,678	-\$ 2,345,025	-\$ 503,863	\$ 35,870	-\$ 2,813,019	\$ 4,916,659
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 291,530	\$ 5,618		\$ 297,148	-\$ 87,654	-\$ 8,901		-\$ 96,555	\$ 200,593
13	1910	Leasehold Improvements	\$ 1,095,041	\$ 121,064	-\$ 37,456	\$ 1,178,649	-\$ 735,329	-\$ 180,193	\$ 37,456	-\$ 878,066	\$ 300,583
8	1915	Office Furniture & Equipment (10 years)	\$ 344,035		-\$ 95,619	\$ 248,416	-\$ 202,292	-\$ 27,044	\$ 95,619	-\$ 133,717	\$ 114,699
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 474,229	\$ 95,429	-\$ 87,221	\$ 482,437	-\$ 248,425	-\$ 80,421	\$ 87,221	-\$ 241,624	\$ 240,813
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,946,004	\$ 143,322	-\$ 64,665	\$ 3,024,661	-\$ 1,995,405	-\$ 172,913	\$ 64,665	-\$ 2,103,653	\$ 921,008
8	1935	Stores Equipment	\$ 95,793	\$ 11,722		\$ 107,515	-\$ 60,401	-\$ 9,104		-\$ 69,505	\$ 38,010
8	1940	Tools, Shop & Garage Equipment	\$ 266,606	\$ 35,025		\$ 301,630	-\$ 142,728	-\$ 24,183		-\$ 166,911	\$ 134,720
8	1945	Measurement & Testing Equipment	\$ 97,313			\$ 97,313	-\$ 75,183	-\$ 8,603		-\$ 83,786	\$ 13,527
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -

47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 281,729			\$ 281,729	-\$ 202,298	-\$ 25,532		-\$ 227,830	\$ 53,899
47	1985	Miscellaneous Fixed Assets	\$ 0			\$ 0	\$ -			\$ -	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	-\$ 28,498,675	-\$ 1,821,746		-\$ 30,320,421	\$ 7,322,156	\$ 1,154,804		\$ 8,476,960	-\$ 21,843,460
47	2440	Deferred Revenue <sup>5</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
			\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 107,544,636</b>	<b>\$ 2,829,465</b>	<b>-\$ 3,244,788</b>	<b>\$ 107,129,312</b>	<b>-\$ 55,389,604</b>	<b>-\$ 4,404,032</b>	<b>\$ 3,196,535</b>	<b>-\$ 56,597,101</b>	<b>\$ 50,542,211</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 107,544,636</b>	<b>\$ 2,829,465</b>	<b>-\$ 3,244,788</b>	<b>\$ 107,129,312</b>	<b>-\$ 55,389,604</b>	<b>-\$ 4,404,032</b>	<b>\$ 3,196,535</b>	<b>-\$ 56,597,101</b>	<b>\$ 50,542,211</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>					<b>-\$ 4,404,032</b>				

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

Transportation

Stores Equipment

**Net Depreciation**

<b>-\$</b>	<b>4,404,032</b>

**Appendix 2-BA**  
**Fixed Asset Continuity Schedule <sup>1</sup>**

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives  
Year 2014

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,124,124	\$ 13,291		\$ 1,137,416	-\$ 589,226	-\$ 223,367		-\$ 812,592	\$ 324,823
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173	-\$ 116,816	-\$ 15,729		-\$ 132,545	\$ 384,628
N/A	1805	Land	\$ 4,218,143	\$ 123,214		\$ 4,341,357	\$ -			\$ -	\$ 4,341,357
47	1808	Buildings	\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,600,017	\$ 21,370		\$ 8,621,387	-\$ 4,845,439	-\$ 158,842		-\$ 5,004,281	\$ 3,617,105
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,065,606	\$ 619,916	-\$ 364,931	\$ 19,320,591	-\$ 7,229,136	-\$ 291,657	\$ 364,931	-\$ 7,155,862	\$ 12,164,729
47	1835	Overhead Conductors & Devices	\$ 19,514,801	\$ 1,078,406	-\$ 450,889	\$ 20,142,318	-\$ 8,515,637	-\$ 272,220	\$ 450,889	-\$ 8,336,968	\$ 11,805,350
47	1840	Underground Conduit	\$ 9,577,104	\$ 364,921	-\$ 201,693	\$ 9,740,332	-\$ 4,193,305	-\$ 181,070	\$ 201,693	-\$ 4,172,682	\$ 5,567,650
47	1845	Underground Conductors & Devices	\$ 26,655,129	\$ 518,225	-\$ 637,472	\$ 26,535,882	-\$ 13,800,341	-\$ 438,097	\$ 637,472	-\$ 13,600,966	\$ 12,934,916
47	1850	Line Transformers	\$ 19,048,715	\$ 544,441	-\$ 754,639	\$ 18,838,518	-\$ 8,767,423	-\$ 406,216	\$ 754,639	-\$ 8,418,999	\$ 10,419,518
47	1855	Services (Overhead & Underground)	\$ 10,383,044	\$ 329,117		\$ 10,712,161	-\$ 2,164,394	-\$ 186,262		-\$ 2,350,656	\$ 8,361,505
47	1860	Meters	\$ 3,843,834	\$ 41,149	-\$ 466,082	\$ 3,418,901	-\$ 1,962,500	-\$ 128,749	\$ 466,082	-\$ 1,625,167	\$ 1,793,734
47	1860	Meters (Smart Meters)	\$ 7,255,927	\$ 530,182	-\$ 84,123	\$ 7,701,987	-\$ 2,383,547	-\$ 503,863	\$ 35,870	-\$ 2,851,541	\$ 4,850,446
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 291,530	\$ 5,618		\$ 297,148	-\$ 87,654	-\$ 8,901		-\$ 96,555	\$ 200,593
13	1910	Leasehold Improvements	\$ 1,095,041	\$ 121,064	-\$ 37,456	\$ 1,178,649	-\$ 656,173	-\$ 180,193	\$ 37,456	-\$ 798,910	\$ 379,739
8	1915	Office Furniture & Equipment (10 years)	\$ 344,035		-\$ 95,619	\$ 248,416	-\$ 202,326	-\$ 27,044	\$ 95,619	-\$ 133,751	\$ 114,665
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 474,229	\$ 95,429	-\$ 87,221	\$ 482,437	-\$ 248,425	-\$ 80,421	\$ 87,221	-\$ 241,624	\$ 240,813
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment	\$ 2,946,004	\$ 143,322	-\$ 64,665	\$ 3,024,661	-\$ 1,918,958	-\$ 233,074	\$ 64,665	-\$ 2,087,367	\$ 937,294
8	1935	Stores Equipment	\$ 95,793	\$ 11,722		\$ 107,515	-\$ 59,871	-\$ 9,104		-\$ 68,974	\$ 38,541
8	1940	Tools, Shop & Garage Equipment	\$ 266,606	\$ 35,025		\$ 301,630	-\$ 142,591	-\$ 24,183		-\$ 166,774	\$ 134,857
8	1945	Measurement & Testing Equipment	\$ 97,313			\$ 97,313	-\$ 74,952	-\$ 8,603		-\$ 83,555	\$ 13,757
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -

47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 281,729			\$ 281,729	-\$ 201,338	-\$ 17,822		-\$ 219,159	\$ 62,569
47	1985	Miscellaneous Fixed Assets	\$ 0			\$ 0	\$ -			\$ -	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	-\$ 28,498,675	-\$ 1,821,746		-\$ 30,320,421	\$ 6,248,166	\$ 519,222		\$ 6,767,388	-\$ 23,553,033
47	2440	Deferred Revenue <sup>5</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
			\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 107,197,220</b>	<b>\$ 2,774,668</b>	<b>-\$ 3,244,788</b>	<b>\$ 106,727,099</b>	<b>-\$ 51,911,884</b>	<b>-\$ 2,876,194</b>	<b>\$ 3,196,535</b>	<b>-\$ 51,591,542</b>	<b>\$ 55,135,557</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 107,197,220</b>	<b>\$ 2,774,668</b>	<b>-\$ 3,244,788</b>	<b>\$ 106,727,099</b>	<b>-\$ 51,911,884</b>	<b>-\$ 2,876,194</b>	<b>\$ 3,196,535</b>	<b>-\$ 51,591,542</b>	<b>\$ 55,135,557</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>					<b>-\$ 2,876,194</b>				

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<b>-\$ 2,876,194</b>

**Appendix 2-BA**  
**Fixed Asset Continuity Schedule <sup>1</sup>**

Accounting Standard CGAAP  
Year 2015

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,137,416	\$ 66,235		\$ 1,203,650	-\$ 810,959	-\$ 214,518		-\$ 1,025,477	\$ 178,173
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173	-\$ 132,545	-\$ 15,729		-\$ 148,274	\$ 368,899
N/A	1805	Land	\$ 4,341,358	\$ 1,667,782	-\$ 105,109	\$ 5,904,032	\$ -			\$ -	\$ 5,904,032
47	1808	Buildings	\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,621,387	\$ 8,217,609		\$ 16,838,995	-\$ 5,465,889	-\$ 306,416		-\$ 5,772,305	\$ 11,066,690
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,481,233	\$ 769,734		\$ 20,250,967	-\$ 8,528,778	-\$ 773,388		-\$ 9,302,167	\$ 10,948,800
47	1835	Overhead Conductors & Devices	\$ 20,281,891	\$ 809,243		\$ 21,091,134	-\$ 9,573,071	-\$ 735,151		-\$ 10,308,222	\$ 10,782,911
47	1840	Underground Conduit	\$ 9,756,097	\$ 410,140		\$ 10,166,237	-\$ 4,974,818	-\$ 375,102		-\$ 5,349,920	\$ 4,816,317
47	1845	Underground Conductors & Devices	\$ 26,570,200	\$ 699,572		\$ 27,269,773	-\$ 14,914,620	-\$ 920,079		-\$ 15,834,699	\$ 11,435,074
47	1850	Line Transformers	\$ 18,847,994	\$ 1,163,921		\$ 20,011,915	-\$ 9,255,070	-\$ 706,782		-\$ 9,961,852	\$ 10,050,063
47	1855	Services (Overhead & Underground)	\$ 10,722,749	\$ 522,441		\$ 11,245,191	-\$ 2,971,370	-\$ 431,399		-\$ 3,402,769	\$ 7,842,422
47	1860	Meters	\$ 3,423,059	\$ 79,212		\$ 3,502,271	-\$ 1,632,275	-\$ 126,376		-\$ 1,758,652	\$ 1,743,619
47	1860	Meters (Smart Meters)	\$ 7,729,678	\$ 243,871	-\$ 230,248	\$ 7,743,301	-\$ 2,813,019	-\$ 516,731	\$ 47,634	-\$ 3,282,116	\$ 4,461,185
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 297,148			\$ 297,148	-\$ 96,555	-\$ 9,084		-\$ 105,639	\$ 191,509
13	1910	Leasehold Improvements	\$ 1,178,649	\$ 129,821		\$ 1,308,470	-\$ 878,066	-\$ 109,642		-\$ 987,709	\$ 320,761
8	1915	Office Furniture & Equipment (10 years)	\$ 248,416	\$ 598	-\$ 341	\$ 248,673	-\$ 133,717	-\$ 24,771	\$ 341	-\$ 158,147	\$ 90,526
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 482,437	\$ 20,703		\$ 503,139	-\$ 241,624	-\$ 89,101		-\$ 330,726	\$ 172,414
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment	\$ 3,024,661	\$ 35,831	-\$ 32,310	\$ 3,028,182	-\$ 2,103,653	-\$ 257,460		-\$ 2,361,113	\$ 667,070
8	1935	Stores Equipment	\$ 107,515	\$ 973		\$ 108,488	-\$ 69,505	-\$ 5,087		-\$ 74,592	\$ 33,896
8	1940	Tools, Shop & Garage Equipment	\$ 301,630	\$ 17,926	-\$ 200	\$ 319,357	-\$ 166,911	-\$ 23,771	\$ 200	-\$ 190,482	\$ 128,875
8	1945	Measurement & Testing Equipment	\$ 97,313	\$ 996		\$ 98,309	-\$ 83,786	-\$ 6,828		-\$ 90,614	\$ 7,695
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -

47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -			\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 281,729			\$ 281,729	-\$ 227,830	-\$ 12,747		-\$ 240,577	\$ 41,152
47	1985	Miscellaneous Fixed Assets	\$ 0			\$ 0	\$ -			\$ -	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -			\$ -	\$ -
47	1995	Contributions & Grants	-\$ 30,320,421	-\$ 1,826,732		-\$ 32,147,153	\$ 8,476,960	\$ 1,244,746		\$ 9,721,706	-\$ 22,425,446
47	2440	Deferred Revenue <sup>5</sup>	\$ -			\$ -	\$ -			\$ -	\$ -
			\$ -			\$ -	\$ -			\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 107,129,312</b>	<b>\$ 13,029,875</b>	<b>-\$ 368,208</b>	<b>\$ 119,790,979</b>	<b>-\$ 56,597,101</b>	<b>-\$ 4,415,418</b>	<b>\$ 48,175</b>	<b>-\$ 60,964,343</b>	<b>\$ 58,826,636</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 107,129,312</b>	<b>\$ 13,029,875</b>	<b>-\$ 368,208</b>	<b>\$ 119,790,979</b>	<b>-\$ 56,597,101</b>	<b>-\$ 4,415,418</b>	<b>\$ 48,175</b>	<b>-\$ 60,964,343</b>	<b>\$ 58,826,636</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>					<b>-\$ 4,415,418</b>				

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<b>-\$ 4,415,418</b>

**Appendix 2-BA**  
**Fixed Asset Continuity Schedule <sup>1</sup>**

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives  
Year 2015

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,137,416	\$ 66,235		\$ 1,203,650	-\$ 812,592	-\$ 214,518		-\$ 1,027,110	\$ 176,540
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173			\$ 517,173	-\$ 132,545	-\$ 15,729		-\$ 148,274	\$ 368,899
N/A	1805	Land	\$ 4,341,357	\$ 1,667,782	-\$ 105,109	\$ 5,904,031	\$ -			\$ -	\$ 5,904,031
47	1808	Buildings	\$ -			\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -			\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 8,621,387	\$ 8,217,609		\$ 16,838,995	-\$ 5,004,281	-\$ 176,764		-\$ 5,181,045	\$ 11,657,950
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 19,320,591	\$ 739,250		\$ 20,059,841	-\$ 7,155,862	-\$ 305,852		-\$ 7,461,714	\$ 12,598,126
47	1835	Overhead Conductors & Devices	\$ 20,142,318	\$ 756,177		\$ 20,898,496	-\$ 8,336,968	-\$ 296,879		-\$ 8,633,847	\$ 12,264,649
47	1840	Underground Conduit	\$ 9,740,332	\$ 392,166		\$ 10,132,498	-\$ 4,172,682	-\$ 182,535		-\$ 4,355,218	\$ 5,777,280
47	1845	Underground Conductors & Devices	\$ 26,535,882	\$ 673,928		\$ 27,209,809	-\$ 13,600,966	-\$ 464,474		-\$ 14,065,441	\$ 13,144,369
47	1850	Line Transformers	\$ 18,838,518	\$ 1,137,041		\$ 19,975,559	-\$ 8,418,999	-\$ 432,210		-\$ 8,851,209	\$ 11,124,350
47	1855	Services (Overhead & Underground)	\$ 10,712,161	\$ 506,243		\$ 11,218,404	-\$ 2,350,656	-\$ 194,865		-\$ 2,545,521	\$ 8,672,883
47	1860	Meters	\$ 3,418,901	\$ 79,212		\$ 3,498,113	-\$ 1,625,167	-\$ 129,333		-\$ 1,754,500	\$ 1,743,613
47	1860	Meters (Smart Meters)	\$ 7,701,987	\$ 243,871	-\$ 230,248	\$ 7,715,610	-\$ 2,851,541	-\$ 516,731	\$ 47,634	-\$ 3,320,638	\$ 4,394,971
N/A	1905	Land	\$ -			\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 297,148			\$ 297,148	-\$ 96,555	-\$ 9,084		-\$ 105,639	\$ 191,509
13	1910	Leasehold Improvements	\$ 1,178,649	\$ 129,821		\$ 1,308,470	-\$ 798,910	-\$ 186,357		-\$ 985,267	\$ 323,203
8	1915	Office Furniture & Equipment (10 years)	\$ 248,416	\$ 598	-\$ 341	\$ 248,673	-\$ 133,751	-\$ 24,771	\$ 341	-\$ 158,180	\$ 90,493
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 482,437	\$ 20,703		\$ 503,139	-\$ 241,624	-\$ 89,101		-\$ 330,726	\$ 172,414
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -			\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -			\$ -	\$ -
10	1930	Transportation Equipment	\$ 3,024,661	\$ 35,831	-\$ 32,310	\$ 3,028,182	-\$ 2,087,367	-\$ 178,356	\$ 32,310	-\$ 2,233,413	\$ 794,769
8	1935	Stores Equipment	\$ 107,515	\$ 973		\$ 108,488	-\$ 68,974	-\$ 5,087		-\$ 74,061	\$ 34,427
8	1940	Tools, Shop & Garage Equipment	\$ 301,630	\$ 17,926	-\$ 200	\$ 319,357	-\$ 166,774	-\$ 23,771	\$ 200	-\$ 190,345	\$ 129,012
8	1945	Measurement & Testing Equipment	\$ 97,313	\$ 996		\$ 98,309	-\$ 83,555	-\$ 6,828		-\$ 90,383	\$ 7,926
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communications Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -			\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -			\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -			\$ -	\$ -

47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -		\$ -	\$ -	
47	1980	System Supervisor Equipment	\$ 281,729			\$ 281,729	-\$ 219,159	-\$ 12,747	-\$ 231,906	\$ 49,822	
47	1985	Miscellaneous Fixed Assets	\$ 0			\$ 0	\$ -		\$ -	\$ 0	
47		Other Tangible Property	\$ -			\$ -	\$ -		\$ -	\$ -	
47	1995	Contributions & Grants	-\$ 30,320,421	-\$ 1,826,732		-\$ 32,147,153	\$ 6,767,388	\$ 558,247	\$ 7,325,635	-\$ 24,821,517	
47	2440	Deferred Revenue <sup>5</sup>	\$ -			\$ -	\$ -		\$ -	\$ -	
			\$ -			\$ -	\$ -		\$ -	\$ -	
		<b>Sub-Total</b>	<b>\$ 106,727,099</b>	<b>\$ 12,859,628</b>	<b>-\$ 368,208</b>	<b>\$ 119,218,520</b>	<b>-\$ 51,591,542</b>	<b>-\$ 2,907,745</b>	<b>\$ 80,485</b>	<b>-\$ 54,418,802</b>	<b>\$ 64,799,717</b>
		Less Socialized Renewable Energy Generation Investments (input as negative)				\$ -	\$ -		\$ -	\$ -	
		Less Other Non Rate-Regulated Utility Assets (input as negative)				\$ -	\$ -		\$ -	\$ -	
		<b>Total PP&amp;E</b>	<b>\$ 106,727,099</b>	<b>\$ 12,859,628</b>	<b>-\$ 368,208</b>	<b>\$ 119,218,520</b>	<b>-\$ 51,591,542</b>	<b>-\$ 2,907,745</b>	<b>\$ 80,485</b>	<b>-\$ 54,418,802</b>	<b>\$ 64,799,717</b>
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>									
		<b>Total</b>					<b>-\$ 2,907,745</b>				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<b>-\$ 2,907,745</b>

### Appendix 2-BA Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard CGAAP  
Year 2016

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,203,650	\$ 62,151	\$ -	\$ 1,265,801	-\$ 1,025,477	-\$ 154,828	\$ -	-\$ 1,180,305	\$ 85,496
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173	\$ -	\$ -	\$ 517,173	-\$ 148,274	-\$ 15,729	\$ -	-\$ 164,004	\$ 353,170
N/A	1805	Land	\$ 5,904,032	\$ 105,732	-\$ 465,591	\$ 5,544,173	\$ -	\$ -	\$ -	\$ -	\$ 5,544,173
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 16,838,995	\$ 98,298	\$ -	\$ 16,937,294	-\$ 5,772,305	-\$ 537,648	\$ -	-\$ 6,309,953	\$ 10,627,341
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 20,250,967	\$ 5,267,334	\$ -	\$ 25,518,302	-\$ 9,302,167	-\$ 531,650	\$ -	-\$ 9,833,817	\$ 15,684,485
47	1835	Overhead Conductors & Devices	\$ 21,091,134	\$ 1,433,503	\$ -	\$ 22,524,637	-\$ 10,308,222	-\$ 1,080,908	\$ -	-\$ 11,389,130	\$ 11,135,506
47	1840	Underground Conduit	\$ 10,166,237	\$ 664,373	\$ -	\$ 10,830,610	-\$ 5,349,920	-\$ 183,766	\$ -	-\$ 5,533,686	\$ 5,296,924
47	1845	Underground Conductors & Devices	\$ 27,269,773	\$ 558,459	\$ -	\$ 27,828,231	-\$ 15,834,699	-\$ 1,068,214	\$ -	-\$ 16,902,912	\$ 10,925,319
47	1850	Line Transformers	\$ 20,011,915	\$ 530,989	\$ -	\$ 20,542,904	-\$ 9,961,852	-\$ 695,135	\$ -	-\$ 10,656,987	\$ 9,885,917
47	1855	Services (Overhead & Underground)	\$ 11,245,191	\$ 536,933	\$ -	\$ 11,782,124	-\$ 3,402,769	-\$ 460,871	\$ -	-\$ 3,863,640	\$ 7,918,484

47	1860	Meters	\$ 3,502,271	\$ 18,600	\$ -	\$ 3,520,871	-\$ 1,758,652	-\$ 123,096	\$ -	-\$ 1,881,748	\$ 1,639,123
47	1860	Meters (Smart Meters)	\$ 7,743,301	\$ 301,497	-\$ 90,573	\$ 7,954,225	-\$ 3,282,116	-\$ 536,860	\$ 50,422	-\$ 3,768,555	\$ 4,185,670
N/A	1905	Land	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 297,148			\$ 297,148	-\$ 105,639	-\$ 9,084	\$ -	-\$ 114,722	\$ 182,425
13	1910	Leasehold Improvements	\$ 1,308,470	\$ 19,316		\$ 1,327,786	-\$ 987,709	-\$ 91,030	\$ -	-\$ 1,078,738	\$ 249,048
8	1915	Office Furniture & Equipment (10 years)	\$ 248,673	\$ 32,463		\$ 281,136	-\$ 158,147	-\$ 24,615	\$ -	-\$ 182,762	\$ 98,374
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 503,139	\$ 35,799		\$ 538,938	-\$ 330,726	-\$ 80,607	\$ -	-\$ 411,332	\$ 127,606
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	1930	Transportation Equipment	\$ 3,028,182	\$ 272,889		\$ 3,301,071	-\$ 2,361,113	-\$ 247,890	\$ -	-\$ 2,609,002	\$ 692,068
8	1935	Stores Equipment	\$ 108,488			\$ 108,488	-\$ 74,592	-\$ 4,819	\$ -	-\$ 79,410	\$ 29,078
8	1940	Tools, Shop & Garage Equipment	\$ 319,357	\$ 11,656		\$ 331,013	-\$ 190,482	-\$ 24,402	\$ -	-\$ 214,884	\$ 116,128
8	1945	Measurement & Testing Equipment	\$ 98,309			\$ 98,309	-\$ 90,614	-\$ 5,637	\$ -	-\$ 96,251	\$ 2,058
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communications Equipment	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 281,729			\$ 281,729	-\$ 240,577	-\$ 12,457	\$ -	-\$ 253,033	\$ 28,695
47	1985	Miscellaneous Fixed Assets	\$ 0			\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	1995	Contributions & Grants	-\$ 32,147,153	-\$ 6,438,453		-\$ 38,585,605	\$ 9,721,706	\$ 1,331,235	\$ -	\$ 11,052,942	-\$ 27,532,663
47	2440	Deferred Revenue <sup>5</sup>	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		<b>Sub-Total</b>	<b>\$ 119,790,979</b>	<b>\$ 3,511,539</b>	<b>-\$ 556,163</b>	<b>\$ 122,746,355</b>	<b>-\$ 60,964,343</b>	<b>-\$ 4,558,008</b>	<b>\$ 50,422</b>	<b>-\$ 65,471,930</b>	<b>\$ 57,274,425</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -				\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 119,790,979</b>	<b>\$ 3,511,539</b>	<b>-\$ 556,163</b>	<b>\$ 122,746,355</b>	<b>-\$ 60,964,343</b>	<b>-\$ 4,558,008</b>	<b>\$ 50,422</b>	<b>-\$ 65,471,930</b>	<b>\$ 57,274,425</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>5</sup></b>									
		<b>Total</b>					<b>-\$ 4,558,008</b>				

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation	
Stores Equipment	
<b>Net Depreciation</b>	<b>-\$ 4,558,008</b>

## Appendix 2-BA Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives  
Year 2016

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,203,650	\$ 62,151	\$ -	\$ 1,265,801	-\$ 1,027,110	-\$ 154,828		-\$ 1,181,938	\$ 83,863
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173	\$ -	\$ -	\$ 517,173	-\$ 148,274	-\$ 15,729		-\$ 164,004	\$ 353,170
N/A	1805	Land	\$ 5,904,031	\$ 105,732	-\$ 465,591	\$ 5,544,172	\$ -	\$ -		\$ -	\$ 5,544,172
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
13	1810	Leasehold Improvements	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1815	Transformer Station Equipment >50 kV	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 16,838,995	\$ 98,298	\$ -	\$ 16,937,294	-\$ 5,181,045	-\$ 365,464		-\$ 5,546,509	\$ 11,390,785
47	1825	Storage Battery Equipment	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 20,059,841	\$ 5,267,334	\$ -	\$ 25,327,175	-\$ 7,461,714	-\$ 274,409		-\$ 7,736,123	\$ 17,591,051
47	1835	Overhead Conductors & Devices	\$ 20,898,496	\$ 1,433,503	\$ -	\$ 22,331,999	-\$ 8,633,847	-\$ 396,278		-\$ 9,030,125	\$ 13,301,873
47	1840	Underground Conduit	\$ 10,132,498	\$ 664,373	\$ -	\$ 10,796,871	-\$ 4,355,218	-\$ 193,862		-\$ 4,549,080	\$ 6,247,791
47	1845	Underground Conductors & Devices	\$ 27,209,809	\$ 558,459	\$ -	\$ 27,768,268	-\$ 14,065,441	-\$ 476,965		-\$ 14,542,406	\$ 13,225,862
47	1850	Line Transformers	\$ 19,975,559	\$ 530,989	\$ -	\$ 20,506,548	-\$ 8,851,209	-\$ 453,326		-\$ 9,304,535	\$ 11,202,013
47	1855	Services (Overhead & Underground)	\$ 11,218,404	\$ 536,933	\$ -	\$ 11,755,337	-\$ 2,545,521	-\$ 204,616		-\$ 2,750,137	\$ 9,005,200
47	1860	Meters	\$ 3,498,113	\$ 18,600	\$ -	\$ 3,516,713	-\$ 1,754,500	-\$ 123,096		-\$ 1,877,596	\$ 1,639,117
47	1860	Meters (Smart Meters)	\$ 7,715,610	\$ 301,497	-\$ 90,573	\$ 7,926,534	-\$ 3,320,638	-\$ 536,860	\$ 50,422	-\$ 3,807,077	\$ 4,119,457
N/A	1905	Land	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 297,148			\$ 297,148	-\$ 105,639	-\$ 9,084		-\$ 114,722	\$ 182,425
13	1910	Leasehold Improvements	\$ 1,308,470	\$ 19,316		\$ 1,327,786	-\$ 985,267	-\$ 99,086		-\$ 1,084,353	\$ 243,433
8	1915	Office Furniture & Equipment (10 years)	\$ 248,673	\$ 32,463		\$ 281,136	-\$ 158,180	-\$ 24,615		-\$ 182,796	\$ 98,340
8	1915	Office Furniture & Equipment (5 years)	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1920	Computer Equipment - Hardware	\$ 503,139	\$ 35,799		\$ 538,938	-\$ 330,726	-\$ 80,607		-\$ 411,332	\$ 127,606
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
10	1930	Transportation Equipment	\$ 3,028,182	\$ 272,889		\$ 3,301,071	-\$ 2,233,413	-\$ 212,348		-\$ 2,445,761	\$ 855,309
8	1935	Stores Equipment	\$ 108,488			\$ 108,488	-\$ 74,061	-\$ 4,819		-\$ 78,879	\$ 29,609
8	1940	Tools, Shop & Garage Equipment	\$ 319,357	\$ 11,656		\$ 331,013	-\$ 190,345	-\$ 24,402		-\$ 214,747	\$ 116,265
8	1945	Measurement & Testing Equipment	\$ 98,309			\$ 98,309	-\$ 90,383	-\$ 5,637		-\$ 96,020	\$ 2,289
8	1950	Power Operated Equipment	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communications Equipment	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1955	Communication Equipment (Smart Meters)	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
8	1960	Miscellaneous Equipment	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1970	Load Management Controls Customer Premises	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1975	Load Management Controls Utility Premises	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1980	System Supervisor Equipment	\$ 281,729			\$ 281,729	-\$ 231,906	-\$ 12,457		-\$ 244,363	\$ 37,366
47	1985	Miscellaneous Fixed Assets	\$ 0			\$ 0	\$ -	\$ -		\$ -	\$ 0
47	1990	Other Tangible Property	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -
47	1995	Contributions & Grants	-\$ 32,147,153	-\$ 6,438,453		-\$ 38,585,605	\$ 7,325,635	\$ 599,543		\$ 7,925,178	-\$ 30,660,427
47	2440	Deferred Revenue <sup>5</sup>	\$ -			\$ -	\$ -	\$ -		\$ -	\$ -

			\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>Sub-Total</b>	<b>\$ 119,218,520</b>	<b>\$ 3,511,539</b>	<b>-\$ 556,163</b>	<b>\$ 122,173,896</b>	<b>-\$ 54,418,802</b>	<b>-\$ 3,068,945</b>	<b>\$ 50,422</b>	<b>-\$ 57,437,325</b>	<b>\$ 64,736,570</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -	-\$ 54,418,802			\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -	\$ -			\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 119,218,520</b>	<b>\$ 3,511,539</b>	<b>-\$ 556,163</b>	<b>\$ 122,173,896</b>	<b>-\$ 108,837,605</b>	<b>-\$ 3,068,945</b>	<b>\$ 50,422</b>	<b>-\$ 57,437,325</b>	<b>\$ 64,736,570</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>						<b>-\$ 3,068,945</b>			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

Net Depreciation

\$ -  
\$ -  
-\$ 3,068,945

### Appendix 2-BA Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard **CGAAP**  
Year **2017**

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				Net Book Value
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,265,801	\$ 738,043		\$ 2,003,844	-\$ 1,180,305	-\$ 161,615		-\$ 1,341,920	\$ 661,925
CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,173	\$ -		\$ 517,173	-\$ 164,004	-\$ 15,721		-\$ 179,725	\$ 337,449
N/A	1805	Land	\$ 5,544,173	\$ 12,302		\$ 5,556,475	\$ -			\$ -	\$ 5,556,475
47	1808	Buildings	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
13	1810	Leasehold Improvements	\$ -	\$ 4,033		\$ 4,033	\$ -			\$ -	\$ 4,033
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
47	1820	Distribution Station Equipment <50 kV	\$ 16,937,294	\$ -		\$ 16,937,294	-\$ 6,309,953	-\$ 539,014		-\$ 6,848,967	\$ 10,088,327
47	1825	Storage Battery Equipment	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
47	1830	Poles, Towers & Fixtures	\$ 25,518,302	\$ 1,759,419		\$ 27,277,720	-\$ 9,833,817	-\$ 688,734		-\$ 10,522,551	\$ 16,755,169
47	1835	Overhead Conductors & Devices	\$ 22,524,637	\$ 1,460,619		\$ 23,985,256	-\$ 11,389,130	-\$ 1,102,226		-\$ 12,491,356	\$ 11,493,899
47	1840	Underground Conduit	\$ 10,830,610	\$ 202,965		\$ 11,033,575	-\$ 5,533,686	-\$ 215,774		-\$ 5,749,460	\$ 5,284,115
47	1845	Underground Conductors & Devices	\$ 27,828,231	\$ 414,007		\$ 28,242,238	-\$ 16,902,912	-\$ 1,024,550		-\$ 17,927,462	\$ 10,314,776
47	1850	Line Transformers	\$ 20,542,904	\$ 225,343		\$ 20,768,247	-\$ 10,656,987	-\$ 682,276		-\$ 11,339,263	\$ 9,428,985
47	1855	Services (Overhead & Underground)	\$ 11,782,124	\$ 69,577		\$ 11,851,700	-\$ 3,863,640	-\$ 462,517		-\$ 4,326,157	\$ 7,525,543
47	1860	Meters	\$ 3,520,871	\$ 10,033		\$ 3,530,905	-\$ 1,881,748	-\$ 123,718		-\$ 2,005,466	\$ 1,525,438
47	1860	Meters (Smart Meters)	\$ 7,954,225	\$ 328,176		\$ 8,282,401	-\$ 3,768,555	-\$ 511,672		-\$ 4,280,227	\$ 4,002,174
N/A	1905	Land	\$ -	\$ -		\$ -	\$ -			\$ -	\$ -
47	1908	Buildings & Fixtures	\$ 297,148	\$ -		\$ 297,148	-\$ 114,722	-\$ 9,071		-\$ 123,793	\$ 173,355
13	1910	Leasehold Improvements	\$ 1,327,786	\$ 539,344		\$ 1,867,130	-\$ 1,078,738	-\$ 98,907		-\$ 1,177,645	\$ 689,485
8	1915	Office Furniture & Equipment (10 years)	\$ 281,136	\$ 122,623		\$ 403,758	-\$ 182,762	-\$ 29,019		-\$ 211,781	\$ 191,978

8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	1920	Computer Equipment - Hardware	\$ 538,938	\$ 134,616	\$ 673,554	-\$ 411,332	-\$ 60,535	-\$ 471,867	\$ 201,687	\$ -	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
10	1930	Transportation Equipment	\$ 3,301,071	\$ 106,896	\$ 3,407,967	-\$ 2,609,002	-\$ 119,132	-\$ 2,728,135	\$ 679,832	\$ -	
8	1935	Stores Equipment	\$ 108,488	\$ -	\$ 108,488	-\$ 79,410	-\$ 4,578	-\$ 83,988	\$ 24,500	\$ -	
8	1940	Tools, Shop & Garage Equipment	\$ 331,013	\$ 9,837	\$ 340,850	-\$ 214,884	-\$ 23,570	-\$ 238,455	\$ 102,395	\$ -	
8	1945	Measurement & Testing Equipment	\$ 98,309	\$ 27,943	\$ 126,252	-\$ 96,251	-\$ 3,173	-\$ 99,424	\$ 26,828	\$ -	
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
47	1980	System Supervisor Equipment	\$ 281,729	\$ -	\$ 281,729	-\$ 253,033	-\$ 13,233	-\$ 266,266	\$ 15,463	\$ -	
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ 0	\$ -		\$ -	\$ 0	\$ -	
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
47	1995	Contributions & Grants	-\$ 38,585,605	-\$ 1,405,507	-\$ 39,991,112	\$ 11,052,942	\$ 1,579,820	\$ 12,632,761	-\$ 27,358,351	\$ -	
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
		<b>Sub-Total</b>	<b>\$ 122,746,355</b>	<b>\$ 4,760,269</b>	<b>\$ -</b>	<b>\$ 127,506,624</b>	<b>-\$ 65,471,930</b>	<b>-\$ 4,309,215</b>	<b>\$ -</b>	<b>-\$ 69,781,145</b>	<b>\$ 57,725,479</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>				\$ -			\$ -	\$ -	\$ -
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>				\$ -			\$ -	\$ -	\$ -
		<b>Total PP&amp;E</b>	<b>\$ 122,746,355</b>	<b>\$ 4,760,269</b>	<b>\$ -</b>	<b>\$ 127,506,624</b>	<b>-\$ 65,471,930</b>	<b>-\$ 4,309,215</b>	<b>\$ -</b>	<b>-\$ 69,781,145</b>	<b>\$ 57,725,479</b>
		<b>Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable<sup>6</sup></b>									
		<b>Total</b>						<b>-\$ 4,309,215</b>			

10	Transportation
8	Stores Equipment

Less: Fully Allocated Depreciation

Transportation

Stores Equipment

Net Depreciation

-\$ 4,309,215

## Appendix 2-BA Fixed Asset Continuity Schedule <sup>1</sup>

Accounting Standard CGAAP Revised CGAAP with change in asset useful lives  
Year 2017

CCA Class <sup>2</sup>	OEB Account <sup>3</sup>	Description <sup>3</sup>	Cost				Accumulated Depreciation				
			Opening Balance	Additions <sup>4</sup>	Disposals	Closing Balance	Opening Balance	Additions	Disposals	Closing Balance	Net Book Value
12	1611	Computer Software (Formally known as Account 1925)	\$ 1,265,093	\$ 738,043		\$ 2,003,136	-\$ 1,181,938	-\$ 161,615		-\$ 1,343,553	\$ 659,584

CEC	1612	Land Rights (Formally known as Account 1906)	\$ 517,190	\$ -	\$ 517,190	-\$ 164,004	-\$ 15,721	-\$ 179,725	\$ 337,466	
N/A	1805	Land	\$ 5,544,172	\$ 12,302	\$ 5,556,474	\$ -		\$ -	\$ 5,556,474	
47	1808	Buildings	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
13	1810	Leasehold Improvements	\$ -	\$ 4,033	\$ 4,033	\$ -		\$ -	\$ 4,033	
47	1815	Transformer Station Equipment >50 kV	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
47	1820	Distribution Station Equipment <50 kV	\$ 16,936,887	\$ -	\$ 16,936,887	-\$ 5,546,509	-\$ 367,108	-\$ 5,913,617	\$ 11,023,271	
47	1825	Storage Battery Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
47	1830	Poles, Towers & Fixtures	\$ 25,331,027	\$ 1,759,419	\$ 27,090,446	-\$ 7,736,123	-\$ 433,532	-\$ 8,169,655	\$ 18,920,791	
47	1835	Overhead Conductors & Devices	\$ 22,336,760	\$ 1,460,619	\$ 23,797,379	-\$ 9,030,125	-\$ 348,950	-\$ 9,379,076	\$ 14,418,304	
47	1840	Underground Conduit	\$ 10,789,256	\$ 202,965	\$ 10,992,221	-\$ 4,549,080	-\$ 215,683	-\$ 4,764,763	\$ 6,227,458	
47	1845	Underground Conductors & Devices	\$ 27,747,078	\$ 414,007	\$ 28,161,084	-\$ 14,542,406	-\$ 484,170	-\$ 15,026,576	\$ 13,134,509	
47	1850	Line Transformers	\$ 20,508,692	\$ 225,343	\$ 20,734,036	-\$ 9,304,535	-\$ 463,407	-\$ 9,767,941	\$ 10,966,094	
47	1855	Services (Overhead & Underground)	\$ 11,754,936	\$ 69,577	\$ 11,824,512	-\$ 2,750,137	-\$ 212,782	-\$ 2,962,919	\$ 8,861,593	
47	1860	Meters	\$ 3,521,663	\$ 10,033	\$ 3,531,697	-\$ 1,877,596	-\$ 123,718	-\$ 2,001,314	\$ 1,530,383	
47	1860	Meters (Smart Meters)	\$ 7,926,036	\$ 328,176	\$ 8,254,212	-\$ 3,807,077	-\$ 511,672	-\$ 4,318,749	\$ 3,935,463	
N/A	1905	Land	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
47	1908	Buildings & Fixtures	\$ 297,183	\$ -	\$ 297,183	-\$ 114,722	-\$ 9,071	-\$ 123,793	\$ 173,390	
13	1910	Leasehold Improvements	\$ 1,327,887	\$ 539,344	\$ 1,867,231	-\$ 1,084,353	-\$ 84,298	-\$ 1,168,650	\$ 698,581	
8	1915	Office Furniture & Equipment (10 years)	\$ 279,317	\$ 122,623	\$ 401,940	-\$ 182,796	-\$ 29,019	-\$ 211,814	\$ 190,125	
8	1915	Office Furniture & Equipment (5 years)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
10	1920	Computer Equipment - Hardware	\$ 528,497	\$ 134,616	\$ 663,113	-\$ 411,332	-\$ 60,535	-\$ 471,867	\$ 191,246	
45	1920	Computer Equip.-Hardware(Post Mar. 22/04)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
45.1	1920	Computer Equip.-Hardware(Post Mar. 19/07)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
10	1930	Transportation Equipment	\$ 3,332,257	\$ 106,896	\$ 3,439,153	-\$ 2,445,761	-\$ 213,599	-\$ 2,659,361	\$ 779,792	
8	1935	Stores Equipment	\$ 108,974	\$ -	\$ 108,974	-\$ 78,879	-\$ 4,578	-\$ 83,457	\$ 25,517	
8	1940	Tools, Shop & Garage Equipment	\$ 331,157	\$ 9,837	\$ 340,994	-\$ 214,747	-\$ 24,070	-\$ 238,818	\$ 102,177	
8	1945	Measurement & Testing Equipment	\$ 98,520	\$ 27,943	\$ 126,464	-\$ 96,020	-\$ 3,173	-\$ 99,193	\$ 27,271	
8	1950	Power Operated Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
8	1955	Communications Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
8	1955	Communication Equipment (Smart Meters)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
8	1960	Miscellaneous Equipment	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
47	1970	Load Management Controls Customer Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
47	1975	Load Management Controls Utility Premises	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
47	1980	System Supervisor Equipment	\$ 287,373	\$ -	\$ 287,373	-\$ 244,363	-\$ 13,233	-\$ 257,596	\$ 29,778	
47	1985	Miscellaneous Fixed Assets	\$ 0	\$ -	\$ 0	\$ -		\$ -	\$ 0	
47	1990	Other Tangible Property	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
47	1995	Contributions & Grants	-\$ 38,595,170	-\$ 1,405,507	-\$ 40,000,677	\$ 7,925,178	\$ 724,599	\$ 8,649,777	-\$ 31,350,900	
47	2440	Deferred Revenue <sup>5</sup>	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	
		<b>Sub-Total</b>	<b>\$ 122,174,787</b>	<b>\$ 4,760,269</b>	<b>\$ -</b>	<b>-\$ 57,437,325</b>	<b>-\$ 3,055,332</b>	<b>\$ -</b>	<b>-\$ 60,492,657</b>	<b>\$ 66,442,398</b>
		<b>Less Socialized Renewable Energy Generation Investments (input as negative)</b>			\$ -	-\$ 57,437,325		\$ -	\$ -	
		<b>Less Other Non Rate-Regulated Utility Assets (input as negative)</b>			\$ -	\$ -		\$ -	\$ -	

		<b>Total PP&amp;E</b>	\$ 122,174,787	\$ 4,760,269	\$ -	\$ 126,935,056	-\$ 114,874,650	-\$ 3,055,332	\$ -	-\$ 60,492,657	\$ 66,442,398	
		Depreciation Expense adj. from gain or loss on the retirement of assets (pool of like assets), if applicable <sup>6</sup>										
		<b>Total</b>						-\$ 3,055,332				

10	Transportation
8	Stores Equipment

**Less: Fully Allocated Depreciation**

Transportation	-\$ 244,132
Stores Equipment	
<b>Net Depreciation</b>	-\$ 2,811,200

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **750** kWh

Demand **-** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.36	1	\$ 24.36	\$ 27.52	1	\$ 27.52	\$ 3.16	12.97%
Distribution Volumetric Rate	\$ 0.0038	750	\$ 2.85	\$ -	750	\$ -	\$ (2.85)	-100.00%
Fixed Rate Riders	-\$ 1.76	1	-\$ 1.76	\$ -	1	\$ -	\$ 1.76	-100.00%
Volumetric Rate Riders	\$ 0.0010	750	\$ 0.75	\$ 0.0005	750	\$ 0.38	\$ (0.38)	-50.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 26.20</b>			<b>\$ 27.90</b>	<b>\$ 1.70</b>	<b>6.47%</b>
Line Losses on Cost of Power	\$ 0.0820	29	\$ 2.36	\$ 0.0820	29	\$ 2.36	\$ -	0.00%
Rate Rider for Disposition of Account 1576	-\$ 1.7600	1	-\$ 1.76	-\$ 1.7369	1	-\$ 1.74	\$ 0.02	-1.31%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	-\$ 0.0040	750	-\$ 3.00	\$ (3.00)	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 27.37</b>			<b>\$ 26.08</b>	<b>-\$ 1.28</b>	<b>-4.68%</b>
RTSR - Network	\$ 0.0079	779	\$ 6.15	\$ 0.0128	779	\$ 9.97	\$ 3.82	62.03%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	779	\$ 5.84	\$ 0.0121	779	\$ 9.42	\$ 3.58	61.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 39.36</b>			<b>\$ 45.47</b>	<b>\$ 6.12</b>	<b>15.54%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	779	\$ 2.80	\$ 0.0036	779	\$ 2.80	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	779	\$ 0.23	\$ 0.0003	779	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 104.14</b>			<b>\$ 110.25</b>	<b>\$ 6.12</b>	<b>5.87%</b>
HST	13%		\$ 13.54	13%		\$ 14.33	\$ 0.80	5.87%
8% Rebate	8%		\$ (8.33)	8%		\$ (8.82)	\$ (0.49)	
<b>Total Bill on TOU</b>			<b>\$ 109.34</b>			<b>\$ 115.77</b>	<b>\$ 6.42</b>	<b>5.87%</b>

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **2,000** kWh

Demand **-** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 30.73	1	\$ 30.73	\$ 30.91	1	\$ 30.91	\$ 0.18	0.59%
Distribution Volumetric Rate	\$ 0.0201	2000	\$ 40.20	\$ 0.0202	2000	\$ 40.40	\$ 0.20	0.50%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0067	2000	-\$ 13.40	\$ 0.0015	2000	\$ 3.00	\$ 16.40	-122.39%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 57.53</b>			<b>\$ 74.31</b>	<b>\$ 16.78</b>	<b>29.17%</b>
Line Losses on Cost of Power	\$ 0.0820	77	\$ 6.28	\$ 0.0820	77	\$ 6.28	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	-\$ 0.0041	2,000	-\$ 8.20	\$ (8.20)	
Rate Rider for Disposition of Account 1576	-\$ 0.0120	2,000	-\$ 24.00	-\$ 0.0026	2,000	-\$ 5.15	\$ 18.85	-78.54%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	2,000	\$ -		2,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 40.38</b>			<b>\$ 67.81</b>	<b>\$ 27.43</b>	<b>67.93%</b>
RTSR - Network	\$ 0.0072	2,077	\$ 14.95	\$ 0.0116	2,077	\$ 24.09	\$ 9.14	61.11%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	2,077	\$ 13.91	\$ 0.0108	2,077	\$ 22.43	\$ 8.51	61.19%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 69.25</b>			<b>\$ 114.33</b>	<b>\$ 45.08</b>	<b>65.10%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,077	\$ 7.48	\$ 0.0036	2,077	\$ 7.48	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,077	\$ 0.62	\$ 0.0003	2,077	\$ 0.62	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 241.57</b>			<b>\$ 286.66</b>	<b>\$ 45.08</b>	<b>18.66%</b>
HST	13%		\$ 31.40	13%		\$ 37.27	\$ 5.86	18.66%
8% Rebate	8%		\$ (19.33)	8%		\$ (22.93)	\$ (3.61)	

<b>Total Bill on TOU</b>			<b>\$ 253.65</b>			<b>\$ 300.99</b>	<b>\$ 47.34</b>	<b>18.66%</b>
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Customer Class: **GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION**

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

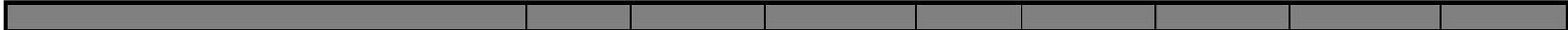
Consumption **237,500** kWh

Demand **500** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 139.37	1	\$ 139.37	\$ 140.21	1	\$ 140.21	\$ 0.84	0.60%
Distribution Volumetric Rate	\$ 4.8078	500	\$ 2,403.90	\$ 4.8366	500	\$ 2,418.30	\$ 14.40	0.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 3.9859	500	-\$ 1,992.95	\$ 0.2273	500	\$ 113.65	\$ 2,106.60	-105.70%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 550.32</b>			<b>\$ 2,672.16</b>	<b>\$ 2,121.84</b>	<b>385.56%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	500	\$ -	-\$ 1.5284	500	-\$ 764.20	-\$ 764.20	
Rate Rider for Disposition of Account 1576	-\$ 4.5352	500	-\$ 2,267.60	-\$ 0.9548	500	-\$ 477.40	\$ 1,790.20	-78.95%
CBR Class B Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
GA Rate Riders	\$ -	237,500	\$ -	\$ 0.0057	237,500	\$ 1,353.75	\$ 1,353.75	
Low Voltage Service Charge	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>-\$ 1,717.28</b>			<b>\$ 2,784.31</b>	<b>\$ 4,501.59</b>	<b>-262.14%</b>
RTSR - Network	\$ 2.8974	500	\$ 1,448.70	\$ -	500	\$ -	-\$ 1,448.70	-100.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6417	500	\$ 1,320.85	\$ -	500	\$ -	-\$ 1,320.85	-100.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,052.27</b>			<b>\$ 2,784.31</b>	<b>\$ 1,732.04</b>	<b>164.60%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	246,596	\$ 887.75	\$ 0.0036	246,596	\$ 887.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	246,596	\$ 73.98	\$ 0.0003	246,596	\$ 73.98	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	246,596	\$ 27,150.25	\$ 0.1101	246,596	\$ 27,150.25	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 29,164.49</b>			<b>\$ 30,896.54</b>	<b>\$ 1,732.04</b>	<b>5.94%</b>
HST	13%		\$ 3,791.38	13%		\$ 4,016.55	\$ 225.17	5.94%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 32,955.88</b>			<b>\$ 34,913.08</b>	<b>\$ 1,957.21</b>	<b>5.94%</b>



Customer Class: **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

RPP / Non-RPP: RPP

Consumption 200 kWh

Demand - kW

Current Loss Factor 1.0383

Proposed/Approved Loss Factor 1.0383

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 17.75		\$ -	\$ 17.86	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0204	200	\$ 4.08	\$ 0.0205	200	\$ 4.10	\$ 0.02	0.49%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0132	200	-\$ 2.64	\$ -	200	\$ -	\$ 2.64	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1.44</b>			<b>\$ 4.10</b>	<b>\$ 2.66</b>	<b>184.72%</b>
Line Losses on Cost of Power	\$ 0.0820	8	\$ 0.63	\$ 0.0820	8	\$ 0.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	200	\$ -	-\$ 0.0041	200	-\$ 0.82	-\$ 0.82	
Rate Rider for Disposition of Account 1576	-\$ 0.0132	200	-\$ 2.64	-\$ 0.0026	200	-\$ 0.51	\$ 2.13	-80.49%
CBR Class B Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
GA Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Low Voltage Service Charge	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		200	\$ -	\$ -	200	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>-\$ 0.57</b>			<b>\$ 3.39</b>	<b>\$ 3.97</b>	<b>-693.24%</b>
RTSR - Network	\$ 0.0071	208	\$ 1.47	\$ -	208	\$ -	-\$ 1.47	-100.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	208	\$ 1.39	\$ -	208	\$ -	-\$ 1.39	-100.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 2.29</b>			<b>\$ 3.39</b>	<b>\$ 1.10</b>	<b>47.93%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	208	\$ 0.75	\$ 0.0036	208	\$ 0.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	208	\$ 0.06	\$ 0.0003	208	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	130	\$ 8.45	\$ 0.0650	130	\$ 8.45	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	34	\$ 3.20	\$ 0.0940	34	\$ 3.20	\$ -	0.00%
TOU - On Peak	\$ 0.1320	36	\$ 4.75	\$ 0.1320	36	\$ 4.75	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 19.75</b>			<b>\$ 20.85</b>	<b>\$ 1.10</b>	<b>5.57%</b>
HST	13%		\$ 2.57	13%		\$ 2.71	\$ 0.14	5.57%

<b>Total Bill on TOU</b>			<b>\$ 22.32</b>			<b>\$ 23.56</b>	<b>\$ 1.24</b>	<b>-0.13%</b>
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Customer Class: **SENTINEL LIGHTING SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **475 kWh**

Demand **1 kW**

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.27		\$ -	\$ 3.29	0	\$ -	\$ -	
Distribution Volumetric Rate	\$12.5269	1	\$ 12.53	\$12.6021	1	\$ 12.60	\$ 0.08	0.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 4.1248	1	-\$ 4.12	\$ -	1	\$ -	\$ 4.12	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 8.40</b>			<b>\$ 12.60</b>	<b>\$ 4.20</b>	<b>49.99%</b>
Line Losses on Cost of Power	\$ 0.0820	18	\$ 1.49	\$ 0.0820	18	\$ 1.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Rate Rider for Disposition of Account 1576	-\$ 4.1248	475	-\$ 1,959.28	-\$ 0.0026	1	-\$ 0.00	\$ 1,959.28	-100.00%
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
GA Rate Riders	\$ -	475	\$ -	\$ -	475	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ (1,949.39)</b>			<b>\$ 14.09</b>	<b>\$ 1,963.48</b>	<b>-100.72%</b>
RTSR - Network	\$ 2.1860	1	\$ 2.19	\$ -	1	\$ -	\$ (2.19)	-100.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0843	1	\$ 2.08	\$ -	1	\$ -	\$ (2.08)	-100.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ (1,945.12)</b>			<b>\$ 14.09</b>	<b>\$ 1,959.21</b>	<b>-100.72%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	493	\$ 1.78	\$ 0.0036	493	\$ 1.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	493	\$ 0.15	\$ 0.0003	493	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	309	\$ 20.07	\$ 0.0650	309	\$ 20.07	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	81	\$ 7.59	\$ 0.0940	81	\$ 7.59	\$ -	0.00%
TOU - On Peak	\$ 0.1320	86	\$ 11.29	\$ 0.1320	86	\$ 11.29	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ (1,904.00)</b>			<b>\$ 55.21</b>	<b>\$ 1,959.21</b>	<b>-102.90%</b>

HST	13%	\$ (247.52)	13%	\$ 7.18	\$ 254.70	-102.90%
<b>Total Bill on TOU</b>		<b>-\$ 2,151.52</b>		<b>\$ 62.39</b>	<b>\$ 2,213.90</b>	<b>-0.13%</b>

Customer Class: **STREET LIGHTING SERVICE CLASSIFICATION**

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

Consumption **474,500** kWh

Demand **1,000** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.21		\$ -	\$ 3.23	0	\$ -	\$ -	
Distribution Volumetric Rate	\$15.9651	1000	\$ 15,965.10	\$16.0609	1000	\$ 16,060.90	\$ 95.80	0.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 5.0933	1000	\$ 5,093.30	\$ 5.5969	1000	\$ 5,596.90	\$ 503.60	9.89%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 21,058.40</b>			<b>\$ 21,657.80</b>	<b>\$ 599.40</b>	<b>2.85%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	1,000	\$ -	-\$ 1.5386	1,000	-\$ 1,538.60	-\$ 1,538.60	
Rate Rider for Disposition of Account 1576	-\$ 5.1838	1,000	-\$ 5,183.80	-\$ 0.9563	1,000	-\$ 956.34	\$ 4,227.46	-81.55%
CBR Class B Rate Riders	\$ -	1,000	\$ -	\$ -	1,000	\$ -	\$ -	
GA Rate Riders	\$ -	474,500	\$ -	\$ 0.0057	474,500	\$ 2,704.65	\$ 2,704.65	
Low Voltage Service Charge	\$ -	1,000	\$ -		1,000	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		1,000	\$ -	\$ -	1,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 15,874.60</b>			<b>\$ 21,867.51</b>	<b>\$ 5,992.91</b>	<b>37.75%</b>
RTSR - Network	\$ 2.2062	1,000	\$ 2,206.20	\$ 3.5610	1,000	\$ 3,561.00	\$ 1,354.80	61.41%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0399	1,000	\$ 2,039.90	\$ 3.2937	1,000	\$ 3,293.70	\$ 1,253.80	61.46%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 20,120.70</b>			<b>\$ 28,722.21</b>	<b>\$ 8,601.51</b>	<b>42.75%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	492,673	\$ 1,773.62	\$ 0.0036	492,673	\$ 1,773.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	492,673	\$ 147.80	\$ 0.0003	492,673	\$ 147.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	492,673	\$ 54,243.34	\$ 0.1101	492,673	\$ 54,243.34	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 76,285.71</b>			<b>\$ 84,887.23</b>	<b>\$ 8,601.51</b>	<b>11.28%</b>
HST	13%		\$ 9,917.14	13%		\$ 11,035.34	\$ 1,118.20	11.28%

<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 86,202.85</b>			<b>\$ 95,922.57</b>	<b>\$ 4,942.68</b>	<b>5.37%</b>
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Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **236** kWh

Demand **-** kW

Current Loss Factor **1.0383**

Proposed/Approved Loss Factor **1.0383**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.36	1	\$ 24.36	\$ 27.52	1	\$ 27.52	\$ 3.16	12.97%
Distribution Volumetric Rate	\$ 0.0038	236	\$ 0.90	\$ -	236	\$ -	-\$ 0.90	-100.00%
Fixed Rate Riders	-\$ 1.76	1	-\$ 1.76	\$ -	1	\$ -	\$ 1.76	-100.00%
Volumetric Rate Riders	\$ 0.0010	236	\$ 0.24	\$ 0.0005	236	\$ 0.12	-\$ 0.12	-50.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 23.73</b>			<b>\$ 27.64</b>	<b>\$ 3.91</b>	<b>16.45%</b>
Line Losses on Cost of Power	\$ 0.0820	9	\$ 0.74	\$ 0.0820	9	\$ 0.74	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	236	\$ -	-\$ 0.0040	236	-\$ 0.94	-\$ 0.94	
Rate Rider for Disposition of Account 1576	-\$ 1.7600	1	-\$ 1.76	-\$ 1.7369	1	-\$ 1.74	\$ 0.02	-1.31%
CBR Class B Rate Riders	\$ -	236	\$ -	\$ -	236	\$ -	\$ -	
GA Rate Riders	\$ -	236	\$ -	\$ -	236	\$ -	\$ -	
Low Voltage Service Charge	\$ -	236	\$ -	\$ -	236	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		236	\$ -	\$ -	236	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 23.28</b>			<b>\$ 26.27</b>	<b>\$ 2.98</b>	<b>12.82%</b>
RTSR - Network	\$ 0.0079	245	\$ 1.94	\$ 0.0128	245	\$ 3.14	\$ 1.20	62.03%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	245	\$ 1.84	\$ 0.0121	245	\$ 2.96	\$ 1.13	61.33%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 27.06</b>			<b>\$ 32.37</b>	<b>\$ 5.31</b>	<b>19.63%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	245	\$ 0.88	\$ 0.0036	245	\$ 0.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	245	\$ 0.07	\$ 0.0003	245	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	153	\$ 9.97	\$ 0.0650	153	\$ 9.97	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	40	\$ 3.77	\$ 0.0940	40	\$ 3.77	\$ -	0.00%
TOU - On Peak	\$ 0.1320	42	\$ 5.61	\$ 0.1320	42	\$ 5.61	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1101	236	\$ 25.98	\$ 0.1101	236	\$ 25.98	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	236	\$ 25.98	\$ 0.1101	236	\$ 25.98	\$ -	0.00%

<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 47.61</b>			<b>\$ 52.92</b>	<b>\$ 5.31</b>	<b>11.16%</b>
HST	13%		\$ 6.19	13%		\$ 6.88	\$ 0.69	11.16%
8% Rebate	8%		\$ (3.81)	8%		\$ (4.23)	\$ (0.42)	
<b>Total Bill on TOU</b>			<b>\$ 49.99</b>			<b>\$ 55.57</b>	<b>\$ 5.58</b>	<b>11.16%</b>



**Newmarket-Tay Power Distribution Ltd.**



Newmarket – Tay Power Distribution Ltd.

# 2019 Electricity Distribution Rate Application

For rate zone NT Power – Midland

Board File Number EB-2018-0055

Date of Filing

11-9-2018

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### 3.1 Application Introduction

IN THE MATTER OF the Ontario Energy Board Act,  
1998, being Schedule B to the Energy Competition Act,  
1998, S.O. 1998, c.15;

AND IN THE MATTER OF an Application by  
Newmarket -Tay Power Distribution Ltd. for an  
Order or Orders approving or fixing a proposed  
schedule of adjusted distribution rates, retail  
transmission rates and other charges,  
effective May 1, 2019.

1. Newmarket-Tay Power Distribution Ltd. ("NT Power") is incorporated pursuant to the Ontario Business Corporations Act. NT Power distributes electricity within the Town of Newmarket, Town of Midland and the Township of Tay as described in its license (ED-2007-0624).
2. NT Power applies for an order or orders under the Price Cap IR Index methodology approving just and reasonable rates and other charges effective May 1, 2019; and
3. NT Power requests that, pursuant to Section 34.01 of the Board's Rules of Practice and Procedure, this proceeding be conducted by way of written hearing.

## 3.1.2 Components of the Application Filing

### 1. Manager's Summary

NT Power's Midland rate zone's current rates, were effective May 1, 2018, reference EB-2017-0060. NT Power is seeking the Ontario Energy Board's (the "Board") approval for the rates it charges to distribute electricity to its customers, as is required of licenced and rate-regulated distributors in Ontario. NT Power has selected the Price Cap IR Index for the Midland rate zone to set rates for 2019. The Price Cap IR Index is based on inflation less the Board's assigned stretch factor assessment of a distributor's efficiency.

The scope of this section is to provide the information and rate adjustment request pertaining to the Midland rate zone of NT Power 2019 IRM Rate Application.

### Rate Adjustment Requests

#### Lost Revenue Adjustment Mechanism Variance Account

NT Power is seeking a Rate Rider Recovery for the Lost Revenue Adjustment Mechanism Variance Account 1568 ("LRAMVA") to be effective May 1, 2019. The amount requested is the principal and accumulated carrying charges from 2013 to 2017 for a one-year disposition period.

#### Deferral and Variance Accounts

NT Power has completed Tab 3 – 2017 Continuity Schedule and confirms the entries representing Group 1 Deferral and Variance Account balances as of December 31, 2017 are accurate. NT Power proposes to dispose of the balance of the Group 1 Deferral and Variance Accounts for a one-year period.

#### Distribution Rates

NT Power applies for a Decision Order approving the proposed distribution rates and other charges set out in this Application as just and reasonable rates and charges pursuant to Section 78 of the Board Act, to be effective May 1, 2019.

If the Board is unable to provide a Decision and Order in this Application for implementation by May 1, 2019, NT Power requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the implementation date of the approved 2019 distribution rates; and

If the effective date does not coincide with the Board’s implementation date for 2019 distribution rates and charges, NT Power requests permission to recover the incremental revenue from the effective date to the implementation date.

### Proposed Rates and Charges

NT Power has calculated and presented the bill impact per customer class, including a typical residential customer consuming 750 kWh, as per the Report of the Board – *Defining Ontario’s Typical Residential Customer*.

#### Proposed Bill Impacts

Rate Classes/ Categories	Units	Consumption (kWh)	Bill Impact	
			\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	750	\$ 1.30	1.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	2,000	\$ (1.08)	-0.4%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	210,000	\$ 1,021.05	3.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	275	\$ 0.06	0.2%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	46,300	\$ 184.35	2.3%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	750	\$ 4.02	2.7%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	281	\$ 3.02	4.8%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	281	\$ 4.23	5.6%

### MicroFIT Generator Service Charge

NT Power is applying to continue the current monthly service charge of \$5.40 as approved by the Board in its 2018 IRM Application (EB-2017-0060).

## 2. Contact Information

### Primary Contact

Michelle Reesor, BBA, MBA  
Regulatory Analyst  
Newmarket-Tay Power Distribution Ltd.  
590 Steven Court  
Newmarket, ON L3Y 6Z2  
mreesor@nmhydro.ca  
Phone: (905) 953-8548 X2265  
Fax: (705) 895-8931

### Secondary Contact

Christine Bell, B. Com  
Vice-President Finance – Midland-Tay Area  
Newmarket-Tay Power Distribution Ltd.  
16984 Highway #12  
P.O. Box 820  
Midland, ON L4R 4P4  
cbell@midlandpuc.on.ca  
Phone: (705) 526-9362 X219  
Fax: (905) 526-7890

### 3. Rate Generator Model and Supplementary Workforms

NT Power has utilized the Board's 2019 IRM Rate Generator model, Global Adjustment Analysis Workform, Generic LRAMVA Workform, and Account 1595 Analysis Workform work form in the preparation of this filing. NT Power confirms the accuracy of the 2017 billing determinants and Trial Balance for the prepopulated models.

### 4. 2018 Current Tariff Sheet

Appendix 1 contains the approved 2018 Tariff Sheet dated March 22, 2018 from EB-2017-0060. The rates and charges within the tariff sheet provide the basis for the starting point from which the 2019 rates and charges are calculated using the Board's 2019 IRM model.

### 5. Supporting Documentation Cited Within Application

NT Power has committed to citing the supporting documentation throughout the application.

### 6. Who Is Affected by the Application

Statement: This IRM application will affect NT Power's customers within the defined service area consisting of the Town of Midland, as defined by its license (ED-2007-0624).

#### Distributor's Profile

NT Power is a local electricity distribution company with approximately 7,300 customers/connections in the Town of Midland that comprises the Midland rate zone. NT Power's Midland rate zone's electrical system has a total service area of 20 square kilometres.

NT Power's distribution service area within the Town of Midland is confined with the legal boundary limits of the Town of Midland except as described below:

The parcel of land surrounded by the northern Town boundary and the centerline of the roads, beginning at a point on Old Penetanguishene Road southerly to a point at Harbourview Drive (if extended), easterly along Harbourview to Fuller Street, then northerly along Fuller Street to Gawley Drive, then easterly along Gawley Drive to the shoreline of Georgian Bay.

The parcel of land described above laying east of Fuller Street was formerly known as Sunnyside and the parcel of land described above laying west of Fuller Street was formerly known as Portage Park.

Pursuant to the Decision and Order of the Ontario Energy Board dated April 27, 2017 (EB-2017-0019), the customers located at the following physical addresses are excluded from NT Power's service area as a result of the Long Term Load Transfer agreement:

1. 9792 Highway 93, Midland, Ontario, L4R 4L9
2. 9782 Highway 93, Midland, Ontario, L4R 4L9
3. 253 Fuller Avenue, Midland, Ontario, L4R 5H6
4. 1 Balm Beach Road, Midland, Ontario, L4R 4K4

In addition, the following customer located at the physical address below is included in NT Power's service area as a result of the Long Term Load Transfer agreement:

1. 1014 Brebeuf Road, Tiny, Ontario, L4R 4K4

A Decision and Order (EB- 2017-0269) from the Board was received August 23, 2018 granting approval for NT Power to purchase and amalgamate with Midland Power Utility Corporation ("MPUC"). NT Power correspondence confirmed the closing of transaction was effective September 7, 2018. The amended Licence ED-2007-0624 and notification from the Board that the MPUC Licence (ED-2002-0541) was cancelled was received September 17, 2018. As described in EB-2017-0269, NT Power was granted a 10 year deferral period. This will be implemented by maintaining two separate rate zones NT Power- Newmarket - Tay and NT Power- Midland until the rates are re-based.

## 7. Publication Notice

The persons affected by this Application are the customers within NT Power's service area. NT Power proposes a copy of the notices related to the application be available on the websites:

- [www.tayhydro.com](http://www.tayhydro.com)
- [www.nmhydro.on.ca](http://www.nmhydro.on.ca)
- [www.midlandpuc.on.ca](http://www.midlandpuc.on.ca)

NT Power also proposes the notices related to the application be posted at the office locations:

- 590 Steven Court, Newmarket, Ontario, L3Y 6Z2
- 16984 Highway 12, Midland, Ontario, L4R 4P4

In addition, NT Power proposes to serve a copy of the application to the interveners on it's last Cost of Service application (EB-2012-0147).

## 8. Accuracy of Billing Determinants

Statement: NT Power has filed the 2019 Price Cap Incentive Rate-Setting Application consistent with *Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications* ("Chapter 3"), last revised July 12, 2018.

NT Power confirms the accuracy of the 2018 Board Approved Tariff of Rates and Charges, and the accuracy of the billing determinants prepopulated in 'Tab 2' and, respectively, in 'Tab 4' of the 2019 IRM Rate Generator model.

NT Power confirms that it has not diverged from the Board's IRM rate generator model concept.

DATED at Newmarket, Ontario this 9<sup>th</sup> day of November, 2018.

All of which is respectfully submitted,

Newmarket – Tay Power Distribution Ltd.



---

Paul Ferguson, President

## Certification of Evidence

As President of Newmarket-Tay Power Distribution Ltd. and in my capacity as an officer of that corporation and without personal liability, I hereby certify to the best of my knowledge and as at the date of this certification that the evidence in the Application is accurate, consistent and complete. The filing is consistent with the requirements from Chapter 3 of the *Filing Requirements for Transmission and Distribution Rate Applications* revised on July 12, 2018.



---

Paul Ferguson, President

## 3.2 Elements of the Price Cap IR Index Plan

### 3.2.1 Annual Adjustment Mechanism

In accordance with Chapter 3, NT Power is a Price Cap IR Index applicant resulting in the assignment of a 0.45% stretch factor. NT Power has chosen the Board's Price Cap IR Index established by the Board in its *October 18, 2012 Renewed Regulatory Framework for Electricity Report*.

The 2019 Rate Generator Model for the Midland rate zone is stretch factor group four.

NT Power's rate-setting parameters are:

Annual price escalator: 1.2%

Stretch factor: 0.45%

Price cap index: 0.75%.

#### 3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes.

The annual adjustment mechanism will not be applied to the following components of delivery rates:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural and Remote Rate Protection Benefit and Charge
- Standard Supply Service – Administrative Charge
- Capacity Based Recovery
- MicroFIT Service Charge
- Specific Service Charges
- Transformation and Primary Metering Allowances
- Smart Metering Entity Charge

### 3.2.2 Revenue to Cost Ratio Adjustments

The Board's Decision on Midland's Cost of Service rebasing application (EB-2012-0147) did not prescribe any phase-in period to adjust its revenue-to cost ratios.

### 3.2.3 Rate Design for Residential Electricity Customers

On April 2, 2015, the Board released its *Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*, which stated that electricity distributors will transition to a fully-fixed monthly distribution service charge for residential customers. This will be implemented over a period of four years, beginning in 2016.

NT Power's transition to a fully-fixed monthly service charge for the residential class started on January 1, 2016.

In this Application, NT Power is seeking approval for the year of transition to continue implementing this policy effective May 1, 2019. In proposing a transition to a fully-fixed monthly service charge, NT Power has followed the approach set out in 'Tab 16. Rev2Cost\_GDPIP' of the 2019 IRM Rate Generator Model.

#### Residential Rate Design – Exceptions and Mitigation

To support the initial transition to fully fixed distribution rates, the Board designed two tests to determine when mitigation should be proposed: a threshold test for the change in the fixed charge and an overall bill impact test.

1. Threshold test for change: when assessing the combined effects of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service, a utility is to evaluate the total bill impact for a residential customer at the distributor's 10<sup>th</sup> consumption percentile.

NT Power's 10<sup>th</sup> consumption percentile of residential customer consumes 281 kWh of electricity per month. Ten percent of NT Power's residential customers consume 281 kWh or less in an average month, and 88% consume more than 295 kWh in an average month. This was determined by querying monthly consumption records for all residential bills issued each month in the calendar year and sorting by consumption threshold. On a

cumulative basis, the number of residential accounts in each consumption threshold reaches the 10<sup>th</sup> percentile at 281 kWh per month, as shown in the table below.

2017 Residential Accounts by Consumption Threshold

Average Residential Monthly Consumption Threshold	Quantity of Accounts	Percent	Cumulative Number of Accounts	Cumulative Percentage
0-100 kWh	47	0.9%	47	0.9%
>100 - 115 kWh	17	0.3%	64	1.2%
>115 - 130 kWh	22	0.4%	86	1.6%
>130 - 145 kWh	23	0.4%	109	2.0%
>145 - 160 kWh	36	0.7%	145	2.6%
>160 - 175 kWh	28	0.5%	173	3.1%
>175 - 190 kWh	39	0.7%	212	3.9%
>190 - 205 kWh	49	0.9%	261	4.7%
>205 - 220 kWh	45	0.8%	306	5.6%
>220 - 235 kWh	57	1.0%	363	6.6%
>235 - 250 kWh	53	1.0%	416	7.6%
>250 - 265 kWh	63	1.1%	479	8.7%
>265 - 280 kWh	65	1.2%	544	9.9%
>280 - 295 kWh	81	1.5%	625	11.4%
>295 + kWh	4,870	88.6%	5,495	100.0%
<b>Total</b>	<b>5,495</b>	<b>100%</b>		

Overall Bill Impact Test: The bill impact for the 10<sup>th</sup> residential consumption percentile with 281 kWh monthly consumption impact is \$4.23 or 5.55% for non-RPP retailer customers and \$3.02 or 4.85% for RPP customers. As the total bill impact of the elements proposed in this application does not exceed 10% for RPP customers a mitigation plan is not required.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	281	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.99	1	\$26.99	\$30.85	1	\$ 30.85	\$ 3.86	14.30%
Distribution Volumetric Rate	\$0.0054	281	\$ 1.52	\$ -	281	\$ -	\$(1.52)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	281	\$ -	\$0.0018	281	\$ 0.51	\$ 0.51	
<b>Sub-Total A (excluding pass through)</b>			<b>\$28.51</b>			<b>\$ 31.36</b>	<b>\$ 2.85</b>	<b>9.99%</b>
Line Losses on Cost of Power	\$0.0820	19	\$ 1.57	\$0.0820	19	\$ 1.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$0.0005	281	\$ 0.14	\$0.0006	281	\$ 0.17	\$ 0.03	20.00%
CBR Class B Rate Riders	\$ -	281	\$ -	\$ -	281	\$ -	\$ -	
GA Rate Riders	\$ -	281	\$ -	\$ -	281	\$ -	\$ -	
Low Voltage Service Charge	\$0.0020	281	\$ 0.56	\$0.0020	281	\$ 0.56	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		281	\$ -	\$ -	281	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$31.35</b>			<b>\$ 34.23</b>	<b>\$ 2.88</b>	<b>9.18%</b>

RTSR - Network	\$0.0066	300	\$ 1.98	\$0.0066	300	\$ 1.98	\$-	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$0.0052	300	\$ 1.56	\$0.0052	300	\$ 1.56	\$-	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$34.89</b>			<b>\$ 37.77</b>	<b>\$ 2.88</b>	<b>8.24%</b>
Wholesale Market Service Charge (WMSC)	\$0.0036	300	\$ 1.08	\$0.0036	300	\$ 1.08	\$-	0.00%
Rural and Remote Rate Protection (RRRP)	\$0.0003	300	\$ 0.09	\$0.0003	300	\$ 0.09	\$-	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$0.25	1	\$ 0.25	\$-	0.00%
TOU - Off Peak	\$0.0650	183	\$11.87	\$0.0650	183	\$11.87	\$-	0.00%
TOU - Mid Peak	\$0.0940	48	\$ 4.49	\$0.0940	48	\$ 4.49	\$-	0.00%
TOU - On Peak	\$0.1320	51	\$ 6.68	\$0.1320	51	\$ 6.68	\$-	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$59.35</b>			<b>\$ 62.23</b>	<b>\$ 2.88</b>	<b>4.85%</b>
HST	13%		\$ 7.72	13%		\$ 8.09	\$ 0.37	4.85%
8% Rebate	8%		\$(4.75)	8%		\$(4.98)	\$(0.23)	
<b>Total Bill on TOU</b>			<b>\$62.32</b>			<b>\$ 65.34</b>	<b>\$ 3.02</b>	<b>4.85%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	281	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.99	1	\$26.99	\$30.85	1	\$ 30.85	\$ 3.86	14.30%
Distribution Volumetric Rate	\$0.0054	281	\$ 1.52	\$-	281	\$-	\$(1.52)	-100.00%
Fixed Rate Riders	\$-	1	\$-	\$-	1	\$-	\$-	
Volumetric Rate Riders	\$-	281	\$-	\$0.0018	281	\$ 0.51	\$ 0.51	
<b>Sub-Total A (excluding pass through)</b>			<b>\$28.51</b>			<b>\$ 31.36</b>	<b>\$ 2.85</b>	<b>9.99%</b>
Line Losses on Cost of Power	\$0.1101	19	\$ 2.11	\$0.1101	19	\$ 2.11	\$-	0.00%
Total Deferral/Variance Account Rate Riders	\$0.0005	281	\$ 0.14	\$0.0006	281	\$ 0.17	\$ 0.03	20.00%
CBR Class B Rate Riders	\$-	281	\$-	\$-	281	\$-	\$-	
GA Rate Riders	-\$ 0.0002	281	\$(0.06)	\$0.0029	281	\$ 0.81	\$ 0.87	-1550.00%
Low Voltage Service Charge	\$0.0020	281	\$ 0.56	\$0.0020	281	\$ 0.56	\$-	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$0.57	1	\$ 0.57	\$-	0.00%
Additional Fixed Rate Riders	\$-	1	\$-	\$-	1	\$-	\$-	
Additional Volumetric Rate Riders		281	\$-	\$-	281	\$-	\$-	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$31.83</b>			<b>\$ 35.58</b>	<b>\$ 3.75</b>	<b>11.77%</b>
RTSR - Network	\$0.0066	300	\$ 1.98	\$0.0066	300	\$ 1.98	\$-	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$0.0052	300	\$ 1.56	\$0.0052	300	\$ 1.56	\$-	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$35.38</b>			<b>\$ 39.12</b>	<b>\$ 3.75</b>	<b>10.59%</b>
Wholesale Market Service Charge (WMSC)	\$0.0036	300	\$ 1.08	\$0.0036	300	\$ 1.08	\$-	0.00%
Rural and Remote Rate Protection (RRRP)	\$0.0003	300	\$ 0.09	\$0.0003	300	\$ 0.09	\$-	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$0.1101	281	\$30.94	\$0.1101	281	\$ 30.94	\$-	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$67.48</b>			<b>\$ 71.23</b>	<b>\$ 3.75</b>	<b>5.55%</b>
HST	13%		\$ 8.77	13%		\$ 9.26	\$ 0.49	5.55%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$76.26</b>			<b>\$ 80.49</b>	<b>\$ 4.23</b>	<b>5.55%</b>

### 3.2.4 Electricity Distribution Retail Transmission Service Rates

NT Power seeks changes to its Retail Transmission Service Rates as detailed in 2019 IRM Rate Generator Model ('Tabs 10 to 15').

Electricity distributors are charged for transmission costs at the wholesale level and then pass these charges to their distribution customers through the Retail Transmission Service Rates ("RTSR"). Variance accounts are used to capture differences in the rate a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (variance Account 1584 and Account 1586).

NT Power acknowledges that the RTSR's may be adjusted by the Board. NT Power's proposes the RTSR rates below based on the 2019 IRM Rate Generator Model:

#### Proposed RTSR

Rate Class	Unit	Current RTSR Network	Adjusted RTSR Network	Current RTSR Connection	Adjusted RTSR Connection
<b>Residential Service Classification</b>	\$/kWh	0.0066	0.0066	0.0052	0.0052
<b>General Service Less Than 50 kW Service Classification</b>	\$/kWh	0.0059	0.0059	0.0048	0.0048
<b>General Service 50 To 4,999 kW Service Classification</b>	\$/kW	2.4232	2.4187	1.8941	1.8945
<b>Unmetered Scattered Load Service Classification</b>	\$/kWh	0.0059	0.0059	0.0048	0.0048
<b>Street Lighting Service Classification</b>	\$/kW	1.8277	1.8243	1.4643	1.4646

NT Power is a partially embedded distributor in its Midland service area whose host is HONI.

In the Board's most recent Decision and Rate Order (EB-2017-0359), new Uniform Transmission Rates were effective and are as follows:

#### Uniform Transmission Rates

Uniform Transmission Rates	
Network Service Rate	\$3.61 kW
Line Connection Rate	\$0.95 kW
Transformation Connection Service Rate	\$2.34 kW

## Other Rates and Charges

NT Power seeks continuation of the other rates and charges approved in EB-2017-0060 specifically the Allowances, Specific Service Charges, Retail Service Charges, and Loss Factors.

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

*Chapter 3 of the Board's Filing Requirements and the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* provide that the distributor's Group 1 audited account balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application Group 1 balances as of December 31, 2017 to determine if the threshold has been exceeded.

NT Power has elected to dispose of its deferral and variance account balances as it exceeds the threshold test with a total claim per kWh of \$0.0020. The total amount requested for disposition of Group 1 Accounts is \$368,261. The claim excludes an Account 1568- LRAM Variance Account balance of \$359,009.

NT Power is proposing a rate rider recovery period of one-year for the Group 1 Account balances.

NT Power has completed the Board Staff's 2019 IRM Rate Generator model 'Tab 3 – Continuity Schedule' and has projected interest to April 30, 2019 on the December 31, 2017 balances. Actual interest has been calculated based on the Board's prescribed rates. Projected interest for the period is based on quarter 4, 2018 last Board prescribed rate of 2.17%.

Statement: NT Power confirms the accuracy of the billing determinants used in 'Tab 4' of the 2019 IRM Rate Generator model.

#### *Adjustments to Deferral and Variance Accounts*

Account 1580 – RSVA Wholesale Market Service Charge (WMS) shows a credit variance of \$10,013 in cell BV23. The RRR 2.1.7 December 31, 2017 balance filing for Account 1580 – RSVA Wholesale Market Service Charge (WMS) inadvertently included the RSVA WMS and the RSVA WMS Sub-account CBR Class B balances. The RSVA WMS is a credit balance of \$347,447 and the RSVA WMS-CBR Class B account is a credit balance of \$10,013. This

grouping of two accounts explains the variance noted between the RRR filing balance and the 2017 balance.

In addition, the RSVA WMS Sub-account CBR Class B amount entered in the 2.1.7 RRR Trial Balance Filing – Sub-Accounts tab was inadvertently entered as a debit balance of \$10,013. The correct amount is a credit balance of (\$10,013). This error explains the variance of \$20,025 noted between the RRR filing balance and the 2017 balance.

The variance listed for the Disposition and Recovery/Refund of Regulatory Balances (2012) credit balance of \$2,644 is the shared tax change amount resulting from the 2010 IRM Application (EB-2009-0236). The tax sharing refund amount was not material and the Board directed NT Power to record the tax sharing refund in an Account 1595 variance sub-account for disposition during the next Cost of Service Application. This explains the variance noted between the RRR filing balance and the 2017 balance.

The variance listed for the Disposition and Recovery/Refund of Regulatory Balances (2016) debit balance of \$997 is again the shared tax change amount resulting from the 2016 IRM Application (EB-2015-0088). The tax sharing refund amount was not material and the Board directed NT Power to record the tax sharing refund in an Account 1595 variance sub-account for disposition during the next Cost of Service application. This explains the variance noted between the RRR filing balance and the 2017 balance.

The variance listed for the Disposition and Recovery/Refund of Regulatory Balances (2017) debit balance of \$1,018 is again the shared tax change amount resulting from the 2016 IRM Application (EB-2016-0092). The tax sharing refund amount was not material and the Board directed NT Power to record the tax sharing refund in an Account 1595 variance sub-account for disposition during the next Cost of Service Application. This explains the variance noted between the RRR filing balance and the 2017 balance.

The variance listed for the LRAM Variance Account 1568 is the result of the principal and interest adjustments included in the 2017 continuity schedule. A principal adjustment of \$321,063 and an interest adjustment of \$10,284 were included as the 2017 balances were based on estimated 2016 LRAM data. The LRAM data has been updated to include the 2017 IESO Final Annual Verified Results.

### 3.2.5.1 Wholesale Market Participants

#### *Deferral/Variance Accounts*

In accordance with the Chapter 3, a wholesale market participant refers (“WMP”) to any entity that participates directly in any of the Independent Electricity System Operator (“IESO”) administered markets. These participants settle commodity and market-related charges with the IESO, including when they are embedded in a distributor’s distribution system.

NT Power’s Midland rate zone currently has one WMP customer in the General Service greater than 50 kW class. NT Power WMP is classified as a General Service 50 to 4,999 kW customer. NT Power does not invoice the WMP for the Wholesale Market Service Charge, Power or Global Adjustment. The Wholesale Market Service Charge, Power and Global Adjustment are settled directly with the IESO.

### 3.2.5.2 Global Adjustment

NT Power has completed the Global Adjustment Analysis Workform (“GA Workform”) for the period January 1, 2017 to December 31, 2017 to assist in assessing the reasonability of balances in Account 1589 (Appendix 4). NT Power had seven active Class A customers for the 2017 year.

NT Power confirms the following with respect to the monthly billing of GA:

- NT Power bills all non-RPP customers on the 1<sup>st</sup> estimate of the GA provided by the IESO.
- NT Power bills all customers on a calendar month basis.
- NT Power confirms where a billing spans more than one month, in the case of a final bill or a manual read, the GA billing rate is pro-rated based on consumption for the blended months.
- NT Power creates new GA billing rates for each consumption month in it’s billing system, which enables the correct allocation of both consumption and GA rates when a customer is billed for consumption spanning over a calendar month.
- NT Power confirms the GA rate is applied consistently for all billed and unbilled revenue transactions for non-RPP Class B customers in each rate class.

The data provided in Note 4 of the GA Workform reflects actual consumption by calendar month. NT Power’s 2017 GA Workform calculates the total unresolved GA differences of \$48,378 or 0.531% in 2017. The year 2017 is within the +/- 1% range of total annual IESO GA

charges. This difference is insignificant given the large dollar value of transactions that flow through Account 1589.

### *Settlement Process*

NT Power determines RPP eligibility for small business customers annually (General Service less than 50 kW) by performing annual customer reclassification based on annual demand or kWh and settles directly with the IESO.

On a monthly basis NT Power calculates an amount payable/receivable to/from the IESO to settle the previous month. The settlement figures are communicated to the IESO via an online portal on or before the fourth business day of the month, and appear under certain charge types on the IESO invoice, which arrives mid-month. This process ensures that the IESO and NT Power are appropriately compensated for various government-mandated rates/plans/programs:

1. Ontario Fair Hydro Plan Eligible RPP Consumer Discount Settlement Amount - charge type ("CT") 1142
2. Ontario Fair Hydro Plan Eligible non- RPP Consumer Discount Settlement Amount – CT 1143
3. Global Adjustment (GA) – CT 147 and 148
4. Feed-In-Tariff (FIT) Program – CT 1412
5. Ontario Electricity Support Program (OESP) – CT 1420 and 1470
6. Ontario Rebate Electricity Consumers – CT 9982

NT Power runs a query from its billing system to provide the following data required for the settlement submission:

1. Actual customer consumption from the prior month
2. WAP on the actual consumption from the prior month
3. RPP/TOU dollars on the actual consumption from the prior month

The actual customer consumption data queried is separated by bill code between RPP and non-RPP customers. This query is used to calculate all of the submissions noted above. Monthly

submissions are based on actual data from the prior month. An annual true-up is performed to align the settlement submissions with the fiscal year.

NT Power bills customers based on the first monthly GA estimate. The monthly IESO submission calculates the difference between the final GA rate posted by the IESO and the first monthly estimate GA billed on actual consumption data from the previous month.

NT Power bills customers on a calendar month basis. Therefore, little if any proration for each calendar month is required in the reconciliation process. The reconciliation amount is submitted to the IESO on an annual basis and is accrued in the financial statements of the fiscal year.

## GA Methodology Description

### *Questions on Accounts 1588 & 1589*

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
  - a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
  - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
  - c. If another approach is used, please explain in detail.

### NT Power's Response

NT Power follows approach (a).

## 2. Questions on CT 1142

- a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

### NT Power's Response

In order to determine the initial RPP related GA for monthly settlement, NT Power runs a report from its billing system that calculates the total kWh's billed for the month for all Class B customers. A query is then run on the report to identify the total consumption (kWh's) billed for the month for all RPP customers.

Actual customer consumption, RPP charges, WAP and first estimate GA is generated through a billing system query. This query is used to determine RPP and non-RPP customers. The difference between the WAP and final GA rate less the Class B customer RPP rate charges is the amount included in the monthly settlement submission for CT 1142.

- b. Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.

NT Power's Response

Monthly true-ups only include billing corrections. If a correction is required on a bill the amount is included in the next monthly settlement submission.

The monthly submission of settlement forms submitted by day 4 after the month end are based on actual consumption and rates from the prior month. For example, the settlement submission for September, 2017 is based on actual billed consumption and rates (RPP rates, WAP and Final GA rate) for August, 2017.

Therefore, an annual true-up is conducted at year end to align the settlement submissions to the correct fiscal year. The annual true-up amounts are booked to the financial statements of the settlement year. For example, true-up's related to 2017 amounts are included in the December 31, 2017 financial statements.

- c. Has CT 1142 been trued up for with the IESO for all of 2017?

NT Power's Response

Yes, NT Power confirms CT 1142 has been trued up with the IESO for all of 2017.

- d. Which months from 2017 were trued up in 2018?

NT Power's Response

See response to (c) above.

- e. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

NT Power's Response

Yes, NT Power confirms the 2017 related true-up has been reflected in the DVA continuity schedule in this proceeding. Also see (b) above.

- f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

NT Power's Response

The closing principal balances as of December 31, 2017 adjusted for disposition during 2018 in column BO of the continuity schedule is \$222,585 for GA 1589. This is total of the amounts included in the 2017 GA Analysis Workform of \$222,585. The amount in the same column for 1588 is \$74,216.

3. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

NT Power's Response

In order to determine the initial RPP related GA for monthly settlement, NT Power runs a report from the billing system that calculates the total kWh's billed for the month for all Class B customers. A query is then run on the report to identify the total consumption (kWh's) billed for the month for all RPP customers. The RPP consumption (kWh)

amount queried is then subtracted from the total consumption report to calculate the non-RPP consumption for Class B customers.

The RPP and non-RPP consumption amount percentages for Class B customers are then applied to the monthly CT 148 Class B Global Adjustment Settlement Amount in order to record the RPP portion of the Class B Global Adjustment to account 1588 and non-RPP portion of the Class B Global Adjustment to account 1589.

- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

NT Power's Response

Monthly true-ups only include billing corrections. If a correction is required on a bill the amount is included in the next monthly settlement submission.

The monthly submission of settlement forms submitted by day 4 after the month end are based on actual consumption and rates from the prior month. For example, the settlement submission for September, 2017 was based on actual billed consumption and rates (RPP rates, WAP and Final GA rate) for August, 2017.

An annual true-up is conducted at year end to align the RPP and non-RPP costs relating to the Class B GA which are reflected in Account 1588 and 1589 to the correct fiscal year. The annual true-up amounts are booked to the financial statements of the settlement year. For example, true ups related to 2017 amounts are included in the December 31, 2017 financial statements.

- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?

NT Power's Response

In order to determine the split of the RPP and non-RPP portion of CT 148 for the Class B Global Adjustment, NT Power runs a query from our billing system that calculates the total monthly kWh's billed for all Class B customers. NT Power then sorts the data by customer class to calculate the total monthly kWh's billed for RPP customers only. The RPP customer consumption amount is subtracted from the total consumption report to calculate the non-RP consumption for Class B customers.

The RPP and non-RPP consumption amount percentages for Class B customers are then applied to the monthly CT 148 Class B Global Adjustment Settlement Amount in order to record the RPP portion of the Class B Global Adjustment to account 1588 and non-RPP portion of the Class B Global Adjustment to account 1589.

- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?

NT Power's Response

An annual true-up is conducted at year end to align the RPP and non-RPP costs relating to CT148 (Class B GA) which are reflected in Account 1588 and 1589 to the correct fiscal year. The annual true-up amounts are booked to the financial statements of the settlement year. (ie: True ups related to 2017 amounts are included in the December 31, 2017 financial statements).

- e. Please indicate which months from 2017 were trued up in 2018 for CT 148 proportions between RPP and non-RPP.

NT Power's Response

NT Power performed a true-up for 2017. The true-up aligns the settlement periods to the correct fiscal year, as the monthly settlement submissions are based on prior month actual data. The annual true-up amounts are booked to the financial statements of the settlement year. (ie: True ups related to 2017 amounts are included in the December 31, 2017 financial statements).

- f. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.

NT Power's Response

Yes.

- g. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

NT Power's Response

As noted above in 2f) the closing principal balances as of December 31, 2017 adjusted for disposition during 2018 in column BO of the continuity schedule is \$222,585 for GA 1589. This is total of the amounts included in the 2017 GA Analysis Workform of \$222,585. The amount in the same column for 1588 is \$74,216.

4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?

NT Power's Response

No, NT Power did not receive approval for disposition in its 2018 rate proceeding.

- b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).

NT Power's Response

No principal adjustments or dispositions were approved.

- c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?

NT Power's Response

No principal adjustments or dispositions were approved.

- d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.

NT Power's Response

Not applicable.

- e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.

NT Power's Response

Not applicable.

- f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

### NT Power's Response

Yes, these adjustments are reflected in the GL transactions in the normal course of business.

### 3.2.5.3 Commodity Accounts 1588 and 1589

#### *RPP Settlement True- Ups*

Actual customer consumption, RPP charges, WAP and first estimate GA is generated through a billing system query. This query is used to determine RPP and non-RPP customers. The difference between the WAP and final GA rate less the Class B customer RPP rate charges is the amount included in the monthly settlement submission for CT 1142.

The RPP and non-RPP consumption amount percentages for Class B customers are then applied to the monthly charges (CT 148 Class B Global Adjustment Settlement Amount) in order to determine the RPP portion of the Class B Global Adjustment to account 1588 and non-RPP portion of the Class B Global Adjustment to account 1589.

NP Power performs an annual true-up at year end to align the RPP and non-RPP costs relating to CT 148 (Class B GA) which are reflected in Account 1588 and 1589 to the correct fiscal year. The annual true-up amounts are booked to the financial statements of the settlement year. For example, true ups related to 2017 amounts are included in the December 31, 2017 financial statements.

#### *Description of Accounting Methods and Transactions for the Disposition Balance Years being Requested*

NT Power records power purchases, GA purchases and the RPP versus Market Price Claim in applicable Cost of Power (Account 4705) and GA (Account 4707) accounts. IESO CT 1142 is recorded to Account 4705. IESO CT 148 is recorded in Account 4707. At true-up of Account 4707 is performed at year end based on the actual RPP/non-RPP consumption for the fiscal year. The annual true-up amounts are booked to the financial statements of the settlement year.

NT Power bills on a calendar month basis and bills non-RPP customers on the 1<sup>st</sup> estimate of GA provided by the IESO. NT Power records Cost of Power revenues billed in the sale of electricity accounts and has corresponding sub-accounts for GA revenues billed.

The difference between Cost of Power revenue and expenses are recorded in RSVAPower and the difference between GA revenues and expenses are recorded in RSVAGA.

NT Power confirms it does not use the actual GA price to bill non-RPP Class B consumers. NT Power uses the 1<sup>st</sup> estimate GA as previously noted. Non-RPP Class B consumers are included in the allocation of the balance of RSVAGA and the calculation of the resulting rate riders

#### *Certification of Evidence- Commodity Accounts 1588 and 1589*

NT Power confirms sound processes and internal controls are in place for the preparation, review, verification and oversight of the deferral and variance account balances being disposed.

#### **3.2.5.4 Capacity Based Recovery (CBR)**

NT Power applied the Board's *Accounting Guidance on CBR*, issued July 25, 2016. WMS are billed by the IESO for CBR.

In 2017, NT Power had seven Class A customers for the duration of the year. Tab 6.2 CBR B of Appendix 3 has a total CBR Class B allocated to current Class B customers of (\$1,738) therefore no rate rider was generated.

#### **3.2.6 LRAM Variance Account (LRAMVA)**

Reference Appendix 5 LRAMVA Model.

For CDM programs delivered within the 2011 to 2014 term and going forward within the 2015 to 2020 term, the Board established Account 1568 - LRAMVA to capture the variance between the Board-approved CDM forecast and the actual results at the customer rate class level.

Account 1568 - LRAMVA variance captures the difference between:

- a) The results of actual, verified impacts of authorized CDM activities undertaken by NT Power; and
- b) The Board-approved LRAMVA threshold.

In accordance with the Board's *Guidelines for Electricity Distributor CDM*, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications. Distributors may apply for the disposition of the balance in the LRAMVA in IRM applications, if the balance is deemed significant by the applicant. Disposition requests for LRAMVA must be made together with carrying charges.

### 3.2.6.1 Disposition of LRAMVA

#### Statement Identifying Years of Lost Revenues and Prior Years Savings

NT Power is seeking disposition for the 2013 to 2017 LRAMVA balance which includes the CDM savings persistence from 2011 to 2015 programs. The LRAMVA balance identified for disposition as part of this Application is \$331,347 (\$321,063 principal and \$10,284 interest).

#### Statement Confirming LRAMVA was based on Verified Savings Results

NT Power confirms that the LRAMVA calculation was based on data sourced from the NT Power's Final Verified Annual CDM Report and Persistence Savings Reports issued by the IESO, as per Excel file submission.

Appendix 5 presents the LRAMVA model that includes:

- 2011 to 2014 Verified Persistence
- 2015 Verified Results
- 2016 Verified Results
- 2017 Verified Results

NT Power used the most recent input assumptions available at the time of the program evaluation when calculating the lost revenue.

NT Power has not deviated from the Board’s LRAMVA model concept.

[Summary of LRAMVA balance requested for disposition](#)

The following table presents the LRAMVA balances identified for disposition:

LRAMVA Claim

<b>Customer Class</b>	<b>Principal (\$)</b>	<b>Carrying Charges (\$)</b>	<b>Total LRAMVA (\$)</b>
<b>Residential</b>	\$153,709	\$4,745	\$158,454
<b>GS&lt;50 kW</b>	-\$49,430	-\$3,110	-\$52,539
<b>GS&gt;50 kW</b>	\$215,671	\$8,602	\$224,273
<b>Street Lighting</b>	\$1,113	\$47	\$1,159
<b>Total</b>	<b>\$321,063</b>	<b>\$10,284</b>	<b>\$331,347</b>

Statement: NT Power is requesting a period of one year for LRAMVA recovery.

[Details for the forecast CDM savings included LRAMVA calculation](#)

NT Power has followed both the new Board LRAMVA model and Board Report, *Updated Policy for the Lost Revenue Adjustment Mechanism Calculation: Lost Revenues and Peak Demand Savings from Conservation and Demand Management Programs* (EB-2016-0182).

In accordance with the *Guidelines for Electricity Distributors* (CDM – EE-20120003), NT Power has used the Board’s approved volumetric rates. Carrying charges were applied on a monthly basis.

NT Power’s LRAMVA threshold was zero for the years 2011 and 2012 as demonstrated by the LRAMVA model. In NT Power’s 2013 Cost of Service Application (EB-2012-0147) the following LRAMVA threshold was agreed upon:

LRAMVA Allocation per Customer Class

Customer Classes	LRAMVA kWh	Allocation per Class	Total LRAMVA kWh Allocated per Class	Total LRAMVA kW Allocated per Class
Residential		15%	494,885	0
GS<50 kW		78%	2,573,404	0
GS>50 kW		7%	230,947	576
Street Lighting		0%	-	0
USL		0%	-	0
	<b>3,299,236</b>	<b>100%</b>	<b>3,299,236</b>	<b>576</b>

The recovery of the LRAMVA principal and interest is requested to be recovered over one year in order to mitigate rate increases.

In respect to the entries in the LRAMVA, the CDM Guidelines specify that distributors must calculate the full year impact of CDM programs and compare that to the LRAMVA threshold amounts by rate class. The difference is multiplied by the distributor's Board approved variable distribution charge and customer rate class with which the volumetric variance occurred.

Statement: NT Power is requesting the verified actual CDM savings and carrying charges of within the LRAMVA claim of \$331,347 (\$321,063 principal and \$10,284 interest).

The Board's approved distribution rates are presented below:

Distribution Volumetric Rates

	Billing Unit	EB-2012-0147	EB-2013-0151
Rate Year		<b>2013</b>	<b>2014</b>
<i>Period 1 (# months)</i>		4	4
<i>Period 2 (# months)</i>		8	8
<b>Residential</b>	kWh	\$ 0.0200	\$ 0.0203
<b>GS&lt;50</b>	kWh	\$ 0.0158	\$ 0.0160
<b>GS&gt;50</b>	kW	\$ 3.0849	\$ 3.1235
<b>Street Lighting</b>	kW	\$ 8.4572	\$ 8.5629

	Billing Unit	EB-2014-0093	EB-2015-0088	EB-2016-0092	EB-2017-0060
Rate Year		2015	2016	2017	2018
Period 1 (# months)		4	4	4	4
Period 2 (# months)		8	8	8	8
<b>Residential</b>	kWh	\$ 0.0205	\$ 0.0157	\$ 0.0107	\$ 0.0054
<b>GS&lt;50</b>	kWh	\$ 0.0162	\$ 0.0165	\$ 0.0167	\$ 0.0168
<b>GS&gt;50</b>	kW	\$ 3.1594	\$ 3.2115	\$ 3.2581	\$ 3.2825
<b>Street Lighting</b>	kW	\$ 8.6614	\$ 8.8043	\$ 8.9320	\$ 8.9990

[Rationale confirming how the rate class allocations for actual CDM savings were determined](#)

For CDM programs that are designed and designated for specific customer segments or rate classes, LRAMVA allocations for CDM savings are allocated directly to those specific rate classes. For example, the saveONenergy ‘Coupon’ and ‘Heating and Cooling’ Programs are designated as residential programs, while the saveONenergy ‘Small Business Lighting’ program limits eligibility to those customers with a demand of less than 100 kW.

CDM ‘Coupon’ and ‘Heating and Cooling’ program savings will be allocated 100% to the residential rate class. For programs with more limited customer participation, such as the Process & Systems Upgrades Program, the CDM savings for LRAM allocations are directed to the specific rate classes, in this case GS>50. For other programs, such as Retrofit that could have participants from multiple rate classes, NT Power analyzes the actual customer participation to calculate percent allocations. The ‘Retrofit’ program savings were allocated to the general service less than 50 kW (GS<50kW) and the general service greater than 50 kW (GS>50kW) rate classes, based on the actual customer kW savings for the year in question.

A summary of the rate class allocations was filed in ‘Tab 3-a.’ of the LRAMVA work form. NT Power populated ‘Tab 4. 2011-2014 CDM’ and ‘Tab 5. 2015-2020’ with 2011 to 2016 net energy savings and persistence. The 2011 to 2017 Board approved distribution rates were filed in ‘Tab 3. Distribution Rates’; therefore, the LRAMVA model calculates the 2011 to 2017 net energy savings and persistence using the Board-approved distribution volumetric rates.

Final Verified CDM Savings

The actual CDM savings are presented in the following table:

Final Verified CDM Savings

Description	Residential	GS<50 kW	GS>50	Street Lighting
<b>2013 Actuals</b>	\$6,172	\$17,223	\$15,203	\$0
<b>2013 Forecast</b>	-\$9,848	-\$40,402	-\$1,760	\$0
<b>2014 Actuals</b>	\$11,498	\$24,187	\$25,847	\$282
<b>2014 Forecast</b>	-\$9,997	-\$40,917	-\$1,792	\$0
<b>2015 Actuals</b>	\$30,049	\$37,389	\$54,793	\$273
<b>2015 Forecast</b>	-\$10,096	-\$41,432	-\$1,813	\$0
<b>2016 Actuals</b>	\$68,289	\$38,648	\$55,567	\$277
<b>2016 Forecast</b>	-\$8,562	-\$42,204	-\$1,840	\$0
<b>2017 Actuals</b>	\$82,339	\$40,797	\$73,333	\$281
<b>2017 Forecast</b>	-\$6,137	-\$42,719	-\$1,868	\$0
<b>Carrying Charges</b>	\$4,745	-\$3,110	\$8,602	\$47
<b>Total LRAMVA Balance</b>	<b>\$158,454</b>	<b>-\$52,539</b>	<b>\$224,273</b>	<b>\$1,159</b>

Additional Documentation or Data Statement

Statement: No additional documentation or data was provided in support of projects that was not included in the LDC's Final CDM Annual Report from the IESO.

Board Approved Programs Before 2014

NT Power does not have Board approved CDM programs, therefore, a separate third-party review is not required.

The proposed LRAMVA rate rider recovery period is one year. NT Power’s proposed LRAMVA rate riders are presented below:

Proposed LRAMVA Rate Riders – Recover Period 1 Year

Customer Classes	Unit	LRAMVA Rate Riders
Residential	\$/kWh	\$0.0018
GS<50 kW	\$/kWh	-\$0.0008
GS>50 kW	\$/kW	\$0.4009
Street Lighting	\$/kW	\$0.0000

### 3.2.7 Tax Changes

The Board’s supplemental report, *3rd Generation Incentive Regulation* issued July 17, 2008, and the *Chapter 3 Board’s Filing Requirements* last revised July 20, 2017, determined that a 50/50 sharing of the impact of currently known legislated tax changes, other than that related to the implementation of the Harmonized Sales Tax, as applied to the tax level reflected in the Board-approved base rates for a distributor, was appropriate.

NT Power has completed the 2018 IRM Rate Generator Model (‘Tab 8. STS-Tax Change’ and ‘Tab 9. Shared Tax-Rate Rider’), to calculate the annual tax changes that are to be allocated to the customer rate classes. NT Power would request approval to allocate the 2019 tax change sharing amount of \$1,017 to Account 1595 as the customer classes do not generate a rate rider to the fourth decimal place as required.

NT Power Midland rate zone has no changes to the service charges or loss factors approved in the 2013 Cost of Service Application (EB-2012-0147).

### 3.2.8 Z- Factor Claims

Z factor criteria is defined as an event that incurred outside of what the NT Power’s current rates are derived from and outside of management’s control. The amounts incurred must be larger than the Board defined materiality threshold and have a significant influence on the operations of the Applicant. NT Power is not seeking any recoveries of expenses under a Z factor.

## 3.3 Elements Specific only to the Price Cap IR Plan

### 3.3.5 Off-Ramp Provisions

NT Power has had no issues, conditions or excessive under or over earning as defined by the Board that would require it to depart from a Price Cap IR Index method.

## 3.4 Specific Exclusions from Price Cap IR Applications

### Appendix A: Application of Recoveries in Account 1595

NT Power has completed the tax sharing calculations in 'Tab. 9 Shared Tax' of the 2018 IRM Rate Generator model, in accordance with Chapter 3, applying the determined 50/50 sharing of the impact on NT Power's tax rates approved by the Board. As the 2019 IRM Rate Generator model did not generate a rate rider, the entire 50/50 sharing amount will be transferred to Account 1595.

#### *1595 Analysis Workform*

In 2019, the Board Staff introduced the 1595 Analysis Workform as a requirement for rate applications if the distributor meets the requirements for disposition of residual balances. The purpose of the new workform is to assist the OEB Staff to assess the residual balances in Account 1595 Sub-accounts for each vintage year are reasonable. NT Power completed the 1595 Analysis workform for 2016 in Appendix 6. In 2016, NT Power had a total residual balance of \$17,396 with a collection/ returns variance of 2.4%, below the +/- 10% unresolved difference threshold.

## Appendix 1: NT Power's Current Tariff Sheet



# Incentive Regulation Model for 2019 Filers

*Please wait as macro imports and formats your current tariff schedule*

## Midland Power Utility Corporation

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0060

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	26.99
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.79
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0168
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

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.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It 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 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	64.41
Distribution Volumetric Rate	\$/kW	3.2825
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4023)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.6335
Retail Transmission Rate - Network Service Rate	\$/kW	2.4232
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8941

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less 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 demand/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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	10.54
Distribution Volumetric Rate	\$/kWh	0.0113
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

## STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.90
Distribution Volumetric Rate	\$/kW	8.9990
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.2217
Retail Transmission Rate - Network Service Rate	\$/kW	1.8277
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4643

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 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	\$	5.40
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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

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

Notification charge	\$	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

#### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

#### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00



# Incentive Regulation Model for 2019 Filers

## RETAIL SERVICE CHARGES (if applicable)

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

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

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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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

## 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	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576

## Appendix 2: NT Power's Proposed Tariff Sheet

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. 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

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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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.85
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.96
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

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.

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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.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It 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 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	64.89
Distribution Volumetric Rate	\$/kW	3.3071
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.4009
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2117)

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	0.5257
Retail Transmission Rate - Network Service Rate	\$/kW	2.4187
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8945
<b>MONTHLY RATES AND CHARGES - Regulatory Component</b>		
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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EB-2018-0052

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less 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 demand/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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	10.62
Distribution Volumetric Rate	\$/kWh	0.0114
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting 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.

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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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.93
Distribution Volumetric Rate	\$/kW	9.0665
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	0.3278
Retail Transmission Rate - Network Service Rate	\$/kW	1.8243
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4646

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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EB-2018-0052

### 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	\$	5.40
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### ALLOWANCES

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

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

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

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### Customer Administration

Notification charge	\$	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

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

### RETAIL SERVICE CHARGES (if applicable)

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

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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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50

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

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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EB-2018-0052

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)

\$

2.00

### 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

1.0682

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

1.0576

# Appendix 3: 2018 IRM Rate Generator

*(Presented in PDF and Excel Format)*



# Incentive Regulation Model for 2019 Filers

Utility Name	Midland Power Utility Corporation
Assigned EB Number	EB-2018-0052
Name of Contact and Title	Christine Bell
Phone Number	705-526-9362 ext. 219
Email Address	cbell@midlandpuc.on.ca
We are applying for rates effective	May-01-19
Rate-Setting Method	Price Cap IR
Please indicate in which Rate Year the Group 1 accounts were last cleared <sup>1</sup>	2018
Please indicate the last Cost of Service Re-Basing Year	2013

**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.
- Pale grey cell represent auto-populated RRR data
- White cells contain fixed values, automatically generated values or formulae.

Note:

1. Rate year of application

*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.*



# Incentive Regulation Model for 2019 Filers

*Please wait as macro imports and formats your current tariff schedule*

## Midland Power Utility Corporation

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2018

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

EB-2017-0060

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. 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.

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	26.99
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0054
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

*Please walk us through the model and format your comment for the schedule*

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. 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

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### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.79
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0168
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

*Please walk us through the process and format your comment for the schedule*

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

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

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The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It 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 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	64.41
Distribution Volumetric Rate	\$/kW	3.2825
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4023)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.6335
Retail Transmission Rate - Network Service Rate	\$/kW	2.4232
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8941

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

*Please walk us through the process and format your current tariff schedule*

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less 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 demand/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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	10.54
Distribution Volumetric Rate	\$/kWh	0.0113
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

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## STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.90
Distribution Volumetric Rate	\$/kW	8.9990
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Global Adjustment Account (2018) - effective until April 30, 2019 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2018) - effective until April 30, 2019	\$/kW	0.2217
Retail Transmission Rate - Network Service Rate	\$/kW	1.8277
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4643

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Incentive Regulation Model for 2019 Filers

Please visit [www.ieso.ca](#) for more information and to format your current tariff schedule.

## 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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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

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 Debt Retirement Charge, the Global Adjustment and the HST.

#### Customer Administration

Notification charge	\$	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

#### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

#### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
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# Incentive Regulation Model for 2019 Filers

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Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00



# Incentive Regulation Model for 2019 Filers

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## RETAIL SERVICE CHARGES (if applicable)

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, 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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

## 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	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576

Account Descriptions	Account Number
<b>Group 1 Accounts</b>	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power <sup>4</sup>	1588
RSVA - Global Adjustment <sup>4</sup>	1589
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2013) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2016) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2017) <sup>3</sup>	1595
Disposition and Recovery/Refund of Regulatory Balances (2018) <sup>3</sup>	1595
<i>Not to be disposed of until a year after rate rider has expired and that balance has been audited</i>	1595
<b>RSVA - Global Adjustment</b>	<b>1589</b>
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment</b>	
<b>Total Group 1 Balance</b>	
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>
<b>Total including Account 1568</b>	







## 2015

Principal Adjustments <sup>1</sup> during 2015	Closing Principal Balance as of Dec 31, 2015	Opening Interest Amounts as of Jan 1, 2015	Interest Jan 1 to Dec 31, 2015	OEB-Approved Disposition during 2015	Interest Adjustments <sup>1</sup> during 2015	Closing Interest Amounts as of Dec 31, 2015
279,779	279,779	0			2,597	2,597
(3,571)	(3,571)	0			(38)	(38)
(391,009)	(391,009)	0			(2,282)	(2,282)
	0	0				0
	0	0				0
71,202	71,202	0			1,611	1,611
69,966	69,966	0			455	455
97,390	97,390	0			(4,623)	(4,623)
646,617	646,617	0			8,536	8,536
	0	0				0
	0	0				0
	0	0				0
	(379,612)	0	(1,738)	(495,639)		493,901
	0	0				0
	0	0				0
	0	0				0
	0	0				0
646,617	646,617	0	0	0	8,536	8,536
123,756	(255,856)	0	(1,738)	(495,639)	(2,279)	491,622
770,372	390,760	0	(1,738)	(495,639)	6,256	500,158
	0	0				0
770,372	390,760	0	(1,738)	(495,639)	6,256	500,158

## 2016

Opening Principal Amounts as of Jan 1, 2016	Transactions Debit/ (Credit) during 2016	OEB-Approved Disposition during 2016	Principal Adjustments <sup>1</sup> during 2016	Closing Principal Balance as of Dec 31, 2016	Opening Interest Amounts as of Jan 1, 2016	Interest Jan 1 to Dec 31, 2016	OEB-Approved Disposition during 2016	Interest Adjustments <sup>1</sup> during 2016
279,779	260,621	88,372		452,028	2,597	3,726	1,736	
(3,571)	1,062	1,767		(4,276)	(38)	72	54	
(391,009)	(219,291)	(35,597)		(574,703)	(2,282)	(5,512)	(424)	
0				0	0			
0	40,400			40,400	0	347		
71,202	13,221	56,002		28,421	1,611	408	772	
69,966	33,212	8,625		94,553	455	943	(66)	
97,390	(12,117)	39,535		45,738	(4,623)	1,395	(4,461)	
646,617	(31,110)	411,478		204,028	8,536	4,853	8,044	
0				0	0			
0				0	0			
0				0	0			
(379,612)	(110,051)			(489,663)	493,901	(5,136)		
0	(368,293)	(626,954)		258,662	0	2,826	74,352	
0				0	0			
0				0	0			
646,617	(31,110)	411,478	0	204,028	8,536	4,853	8,044	0
(255,856)	(361,235)	(468,250)	0	(148,841)	491,622	(930)	71,963	0
390,760	(392,345)	(56,772)	0	55,187	500,158	3,923	80,007	0
0				0	0			
390,760	(392,345)	(56,772)	0	55,187	500,158	3,923	80,007	0

**2017**

Closing Interest Amounts as of Dec 31, 2016	Opening Principal Amounts as of Jan 1, 2017	Transactions Debit/ (Credit) during 2017	OEB-Approved Disposition during 2017	Principal Adjustments <sup>1</sup> during 2017	Closing Principal Balance as of Dec 31, 2017	Opening Interest Amounts as of Jan 1, 2017	Interest Jan 1 to Dec 31, 2017	OEB-Approved Disposition during 2017	Interest Adjustments <sup>1</sup> during 2017	Closing Interest Amounts as of Dec 31, 2017
4,587	452,028	261,175	191,407		521,796	4,587	5,361	3,668		6,280
(20)	(4,276)	(2,803)	(1,804)		(5,275)	(20)	(51)	(10)		(61)
(7,370)	(574,703)	(172,890)	(404,009)		(343,584)	(7,370)	(4,435)	(7,942)		(3,863)
0	0				0	0				0
347	40,400	(1,353)	48,597		(9,550)	347	61	871		(463)
1,248	28,421	(31,966)	15,200		(18,745)	1,248	(65)	1,063		120
1,464	94,553	(17,015)	61,341		16,197	1,464	494	1,421		538
1,232	45,738	74,216	57,855		62,099	1,232	3,461	686		4,007
5,344	204,028	222,586	235,138		191,475	5,344	6,025	3,940		7,430
0	0				0	0				0
0	0				0	0				0
0	0				0	0				0
488,766	(489,663)				(489,663)	488,766	(5,876)			482,890
(71,526)	258,662	(171,140)			87,522	(71,526)	1,400			(70,126)
0	0	(139,537)	(233,842)		94,305	0	1,175	15,082		(13,907)
0	0				0	0				0
5,344	204,028	222,586	235,138	0	191,475	5,344	6,025	3,940	0	7,430
418,729	(148,841)	(201,313)	(265,256)	0	(84,898)	418,729	1,525	14,839	0	405,415
424,073	55,187	21,273	(30,118)	0	106,578	424,073	7,550	18,779	0	412,845
0	0	130,426	0	216,702	347,128	0	2,570		9,311	11,881
424,073	55,187	151,699	(30,118)	216,702	453,706	424,073	10,120	18,779	9,311	424,726

## 2018

Principal Disposition during 2018 - instructed by OEB	Interest Disposition during 2018 - instructed by OEB	Closing Principal Balances as of Dec 31, 2017 Adjusted for Disposition during 2018	Closing Interest Balances as of Dec 31, 2017 Adjusted for Disposition during 2018
260,621	4,747	261,175	1,533
(2,472)	(46)	(2,803)	(15)
(170,694)	(7,508)	(172,890)	3,645
		0	0
(8,197)	448	(1,353)	(911)
13,221	489	(31,966)	(369)
33,212	1,270	(17,015)	(732)
(12,117)	1,703	74,216	2,304
(31,110)	6,107	222,585	1,323
		0	0
		0	0
		0	0
(489,663)	481,053	0	1,836
		87,522	(70,126)
		94,305	(13,907)
		0	0
(31,110)	6,107	222,585	1,323
(376,089)	482,156	291,191	(76,741)
(407,199)	488,263	513,777	(75,418)
		347,128	11,881
(407,199)	488,263	860,905	(63,537)

Projected Interest on Dec-31-17 Balances

2.1.7 RRR

Projected Interest from Jan 1, 2018 to Dec 31, 2018 on Dec 31, 2017 balance adjusted for disposition during 2018 <sup>2</sup>	Projected Interest from Jan 1, 2019 to Apr 30, 2019 on Dec 31, 2017 balance adjusted for disposition during 2018 <sup>2</sup>	Total Interest	Total Claim	As of Dec 31, 2017	Variance RRR vs. 2017 Balance (Principal + Interest)
5,667	1,889	9,090	270,264	528,076	0
(61)	(20)	(96)	(2,899)	(5,336)	0
(3,752)	(1,251)	(1,357)	(174,247)	(357,459)	(10,013)
0	0	0	0	0	0
(29)	(10)	(950)	(2,303)	10,013	20,025
(694)	(231)	(1,294)	(33,260)	(18,625)	0
(369)	(123)	(1,224)	(18,240)	16,735	0
1,610	537	4,451	78,667	66,106	0
4,830	1,610	7,763	230,348	198,905	0
0	0	0	<input type="checkbox"/> Check to Dispose of Account	0	(2,644)
0	0	0	<input type="checkbox"/> Check to Dispose of Account	0	0
0	0	0	<input type="checkbox"/> Check to Dispose of Account	0	0
0	0	1,836	<input type="checkbox"/> Check to Dispose of Account	0	(6,774)
1,899	633	(67,593)	<input checked="" type="checkbox"/> Check to Dispose of Account	19,929	18,394
2,046	682	(11,178)	<input type="checkbox"/> Check to Dispose of Account	0	81,417
0	0	0	<input type="checkbox"/> Check to Dispose of Account	0	0
4,830	1,610	7,763	230,348	198,905	0
6,319	2,106	(68,316)	137,912	319,889	(629)
11,149	3,716	(60,553)	368,261	518,794	(629)
		11,881	359,009	132,995	(226,014)
11,149	3,716	(48,672)	727,270	651,789	(226,642)

# Incentive Regulation Model for 2019 Filers

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

Click on the checkbox to confirm the accuracy of the data below:

If you have identified any issues, please [contact](#) the OEB.

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

Please [contact](#) the OEB to make adjustments to the IRM rate generator for this situation.

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2016) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	46,632,749	0	3,731,148	0	0	0	46,632,749	0	10%	158,454	6,392
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	22,630,791	0	5,279,366	0	0	0	22,630,791	0	6%	-52,539	768
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	112,104,166	287,646	98,510,364	253,201	3,744,911	6972	108,359,255	280,674	84%	224,273	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	395,187	0	94,320	0	0	0	395,187	0	0%		
STREET LIGHTING SERVICE CLASSIFICATION	kW	519,882	1,411	485,645	1,317	0	0	519,882	1,411	1%	1,159	
<b>Total</b>		182,282,775	289,057	108,100,843	254,518	3,744,911	6,972	178,537,864	282,085	100%	331,347	7,160

**Threshold Test**

Total Claim (including Account 1568)	\$727,270
Total Claim for Threshold Test (All Group 1 Accounts)	\$368,261
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0020

1568 Account Balance from Continuity Schedule	359,009
Total Balance of Account 1568 in Column S DOES NOT MATCH the amount entered on the Continuity Schedule	

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

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

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

# Incentive Regulation Model for 2019 Filers

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

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

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2016)	1568
						allocated based on Total less WMP			allocated based on Total less WMP		

# Incentive Regulation Model for 2019 Filers

1 Please select the Year the Account 1580 CBR Class B was Last Disposed.  (e.g. If in the 2018 EDR process, you received approval to dispose of the GA variance account balance as at December 31, 2016, enter 2016.)

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 to 2017)?  (e.g. If you received approval to dispose of the GA variance account balance as at December 31, 2015, the period the GA variance accumulated would be 2016 and 2017.)

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 to 2017)?  (e.g. If you received approval to dispose of the CBR Class B balance as at December 31, 2016, the period the CBR Class B variance accumulated would be 2017.)

3a Enter the number of transition customers you had during the period the Account 1589 GA balance accumulated.

Transition Customers - Non-loss Adjusted Billing Determinants by Customer				
Customer	Rate Class		2017	
			January to June	July to December
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	4,677,953	5,358,435
		kW	10,982	11,106
		Class A/B	B	A
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,956,456	1,980,025
		kW	3,674	3,767
		Class A/B	B	A
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	8,438,789	8,705,431
		kW	14,809	15,263
		Class A/B	B	A
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,756,930	1,475,598
		kW	5,685	4,612
		Class A/B	B	A
Customer 5	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,433,578	1,387,385
		kW	5,563	5,390
		Class A/B	B	A
Customer 6	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,468,556	2,804,835
		kW	7,972	8,052
		Class A/B	B	A
Customer 7	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,403,193	2,350,799
		kW	4,863	5,057
		Class A/B	B	A

3b Enter the number of customers who were Class A during the entire period since the Account 1589 GA balance accumulated (i.e. did not transition between Class A and B).

Class A Customers - Billing Determinants by Customer				
Customer	Rate Class		2017	



# Incentive Regulation Model for 2019 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

2016

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

		Total	2017
Total Non-RPP Class B Consumption for Years During Balance Accumulation (Non-RPP Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial or full year)	A	98,510,364	98,510,364
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	24,135,456	24,135,456
<b>Transition Customers' Portion of Total Consumption</b>	<b>C=B/A</b>	<b>24.50%</b>	

**Allocation of Total GA Balance \$**

Total GA Balance	D	\$	230,348
Transition Customers Portion of GA Balance	E=C*D	\$	56,436
GA Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	\$	173,912

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

<b># of Class A/B Transition Customers</b>		7				
<b>Customer</b>		<b>Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers</b>	<b>Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2017</b>	<b>% of kWh</b>	<b>Customer Specific GA Allocation for the Period When They Were a Class B customer</b>	<b>Monthly Equal Payments</b>
Customer 1		4,677,953	4,677,953	19.38%	\$ 10,939	\$ 912
Customer 2		1,956,456	1,956,456	8.11%	\$ 4,575	\$ 381
Customer 3		8,438,789	8,438,789	34.96%	\$ 19,733	\$ 1,644
Customer 4		2,756,930	2,756,930	11.42%	\$ 6,447	\$ 537
Customer 5		1,433,578	1,433,578	5.94%	\$ 3,352	\$ 279
Customer 6		2,468,556	2,468,556	10.23%	\$ 5,772	\$ 481
Customer 7		2,403,193	2,403,193	9.96%	\$ 5,619	\$ 468
Total		24,135,456	24,135,456	100.00%	\$ 56,436	

# Incentive Regulation Model for 2019 Filers

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

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements, section 3.2.5.2)

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 2017 Consumption excluding WMP	Total Metered 2017 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 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			



# Incentive Regulation Model for 2019 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.

Please enter the Year the Account 1580 CBR Class B was Last Disposed.

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

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

		Total	2017
Total Class B Consumption for Years During Balance Accumulation (Total Consumption LESS WMP Consumption and Consumption for Class A customers who were Class A for partial or full year)	A	98,510,364	98,510,364
Transition Customers' Class B Consumption (i.e. full year or partial year)	B	24,135,456	24,135,456
<b>Transition Customers' Portion of Total Consumption</b>	<b>C=B/A</b>	<b>24.50%</b>	<b>74,374,908</b>

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

Total CBR Class B Balance	D	-\$	2,303
Transition Customers Portion of CBR Class B Balance	E=D*C	-\$	564
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	F=D-E	-\$	1,739

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

# of Class A/B Transition Customers		7					
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 2017	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments	
Customer 1		4,677,953	4,677,953	19.38%	-\$ 109	-\$	9
Customer 2		1,956,456	1,956,456	8.11%	-\$ 46	-\$	4
Customer 3		8,438,789	8,438,789	34.96%	-\$ 197	-\$	16
Customer 4		2,756,930	2,756,930	11.42%	-\$ 64	-\$	5
Customer 5		1,433,578	1,433,578	5.94%	-\$ 34	-\$	3
Customer 6		2,468,556	2,468,556	10.23%	-\$ 58	-\$	5
Customer 7		2,403,193	2,403,193	9.96%	-\$ 56	-\$	5
Total		24,135,456	24,135,456	100.00%	-\$ 564	-\$	47

# Incentive Regulation Model for 2019 Filers

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.

Please select the Year the Account 1580 CBR Class B was Last Disposed.

(Note: Account 1580, Sub-account CBR Class B was established starting in 2015)

Total Metered 2017 Consumption Minus WMP	Total Metered 2017 Consumption for Class A customers that were Class A for the entire period CBR Class B balance accumulated	Total Metered 2017 Consumption for Customers that Transitioned Between Class A and B during the period CBR Class B balance accumulated	Metered 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	kWh	kWh	kWh				

# Incentive Regulation Model for 2019 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)	24	Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Revenue Reconcila
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# Incentive Regulation Model for 2019 Filers

## Summary - Sharing of Tax Change Forecast Amounts

For the 2013 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

### 1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2013	2018
Taxable Capital (if you are not claiming capital tax, please enter your OEB-Approved Rate Base)	15,976,736	\$ 15,976,736
Deduction from taxable capital up to \$15,000,000		\$ -
Net Taxable Capital	\$ 15,976,736	\$ 15,976,736
Rate	0.00%	0.00%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

Regulatory Taxable Income	\$ 11,483	\$ 11,483
Corporate Tax Rate	15.50%	26.50%
Tax Impact	\$ 1,780	\$ 3,043
<b>Grossed-up Tax Amount</b>	<b>\$ 2,106</b>	<b>\$ 4,140</b>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 2,106	\$ 4,140
Total Tax Related Amounts	\$ 2,106	\$ 4,140
Incremental Tax Savings		\$ 2,034
<b>Sharing of Tax Amount (50%)</b>		<b>\$ 1,017</b>

# Incentive Regulation Model for 2019 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
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# Incentive Regulation Model for 2019 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss 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	0.0066	46,632,749	0	1.0682	49,813,102
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052	46,632,749	0	1.0682	49,813,102
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059	22,630,791	0	1.0682	24,174,211
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	22,630,791	0	1.0682	24,174,211
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4232	112,104,166	287,646		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8941	112,104,166	287,646		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059	395,187	0	1.0682	422,139
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	395,187	0	1.0682	422,139
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.8277	519,882	1,411		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4643	519,882	1,411		

# Incentive Regulation Model for 2019 Filers

Uniform Transmission Rates		2017	2018	2019
Rate Description	Unit	Rate	Rate	Rate
Network Service Rate	kW	\$ 3.66	\$ 3.61	\$ 3.61
Line Connection Service Rate	kW	\$ 0.87	\$ 0.95	\$ 0.95
Transformation Connection Service Rate	kW	\$ 2.02	\$ 2.34	\$ 2.34

Hydro One Sub-Transmission Rates		2017	2018	2019
Rate Description	Unit	Rate	Rate	Rate
Network Service Rate	kW	\$ 3.1942	\$ 3.1942	\$ 3.1942
Line Connection Service Rate	kW	\$ 0.7710	\$ 0.7710	\$ 0.7710
Transformation Connection Service Rate	kW	\$ 1.7493	\$ 1.7493	\$ 1.7493
Both Line and Transformation Connection Service Rate	kW	\$ 2.5203	\$ 2.5203	\$ 2.5203

If needed, add extra host here. (I)		2017	2018	2019
Rate Description	Unit	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)		2017	2018	2019
Rate Description	Unit	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 2017	Current 2018	Forecast 2019

# Incentive Regulation Model for 2019 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 orange, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

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

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	30,802	\$3.1942	\$ 98,389	30,802	\$0.7710	\$ 23,749	30,802	\$1.7493	\$ 53,883	\$ 77,631
February	30,210	\$3.1942	\$ 96,495	30,210	\$0.7710	\$ 23,292	30,210	\$1.7493	\$ 52,846	\$ 76,137
March	29,681	\$3.1942	\$ 94,806	29,681	\$0.7710	\$ 22,884	29,681	\$1.7493	\$ 51,921	\$ 74,804
April	27,733	\$3.1942	\$ 88,584	27,733	\$0.7710	\$ 21,382	27,733	\$1.7493	\$ 48,513	\$ 69,895
May	29,239	\$3.1942	\$ 93,395	29,239	\$0.7710	\$ 22,543	29,239	\$1.7493	\$ 51,148	\$ 73,691
June	31,275	\$3.1942	\$ 99,897	31,275	\$0.7710	\$ 24,113	31,275	\$1.7493	\$ 54,709	\$ 78,821
July	31,722	\$3.1942	\$ 101,327	31,722	\$0.7710	\$ 24,458	31,722	\$1.7493	\$ 55,492	\$ 79,949
August	32,476	\$3.1942	\$ 103,735	32,476	\$0.7710	\$ 25,039	32,476	\$1.7493	\$ 56,810	\$ 81,849
September	34,837	\$3.1942	\$ 111,275	34,837	\$0.7710	\$ 26,859	34,837	\$1.7493	\$ 60,940	\$ 87,799
October	27,740	\$3.1942	\$ 88,607	27,740	\$0.7710	\$ 21,388	27,740	\$1.7493	\$ 48,526	\$ 69,913
November	28,835	\$3.1942	\$ 92,105	28,835	\$0.7710	\$ 22,232	28,835	\$1.7493	\$ 50,441	\$ 72,673
December	32,146	\$3.1942	\$ 102,681	32,146	\$0.7710	\$ 24,785	32,146	\$1.7493	\$ 56,233	\$ 81,017
<b>Total</b>	366,695	\$ 3.1942	\$ 1,171,296	366,695	\$ 0.7710	\$ 282,722	366,695	\$ 1.7493	\$ 641,459	\$ 924,181

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
	Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount
January	30,802	\$ 3.1942	\$ 98,389	30,802	\$ 0.7710	\$ 23,749	30,802	\$ 1.7493	\$ 53,883	\$ 77,631
February	30,210	\$ 3.1942	\$ 96,495	30,210	\$ 0.7710	\$ 23,292	30,210	\$ 1.7493	\$ 52,846	\$ 76,137
March	29,681	\$ 3.1942	\$ 94,806	29,681	\$ 0.7710	\$ 22,884	29,681	\$ 1.7493	\$ 51,921	\$ 74,804
April	27,733	\$ 3.1942	\$ 88,584	27,733	\$ 0.7710	\$ 21,382	27,733	\$ 1.7493	\$ 48,513	\$ 69,895
May	29,239	\$ 3.1942	\$ 93,395	29,239	\$ 0.7710	\$ 22,543	29,239	\$ 1.7493	\$ 51,148	\$ 73,691
June	31,275	\$ 3.1942	\$ 99,897	31,275	\$ 0.7710	\$ 24,113	31,275	\$ 1.7493	\$ 54,709	\$ 78,821
July	31,722	\$ 3.1942	\$ 101,327	31,722	\$ 0.7710	\$ 24,458	31,722	\$ 1.7493	\$ 55,492	\$ 79,949
August	32,476	\$ 3.1942	\$ 103,735	32,476	\$ 0.7710	\$ 25,039	32,476	\$ 1.7493	\$ 56,810	\$ 81,849
September	34,837	\$ 3.1942	\$ 111,275	34,837	\$ 0.7710	\$ 26,859	34,837	\$ 1.7493	\$ 60,940	\$ 87,799
October	27,740	\$ 3.1942	\$ 88,607	27,740	\$ 0.7710	\$ 21,388	27,740	\$ 1.7493	\$ 48,526	\$ 69,913
November	28,835	\$ 3.1942	\$ 92,105	28,835	\$ 0.7710	\$ 22,232	28,835	\$ 1.7493	\$ 50,441	\$ 72,673
December	32,146	\$ 3.1942	\$ 102,681	32,146	\$ 0.7710	\$ 24,785	32,146	\$ 1.7493	\$ 56,233	\$ 81,017
<b>Total</b>	366,695	\$ 3.19	\$ 1,171,296	366,695	\$ 0.77	\$ 282,722	366,695	\$ 1.75	\$ 641,459	\$ 924,181

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 924,181

# Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when current 2018 Uniform Transmission Rates are applied against historical 2017 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	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
February	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
March	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
April	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
May	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
June	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
July	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
August	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
September	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
October	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
November	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
December	-	\$ 3,6100	\$ -	-	\$ 0,9500	\$ -	-	\$ 2,3400	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,802	\$ 3,1942	\$ 98,389	30,802	\$ 0,7710	\$ 23,749	30,802	\$ 1,7493	\$ 53,883	\$ 77,631
February	30,210	\$ 3,1942	\$ 96,495	30,210	\$ 0,7710	\$ 23,292	30,210	\$ 1,7493	\$ 52,846	\$ 76,137
March	29,681	\$ 3,1942	\$ 94,806	29,681	\$ 0,7710	\$ 22,884	29,681	\$ 1,7493	\$ 51,921	\$ 74,804
April	27,733	\$ 3,1942	\$ 88,584	27,733	\$ 0,7710	\$ 21,382	27,733	\$ 1,7493	\$ 48,513	\$ 69,895
May	29,239	\$ 3,1942	\$ 93,395	29,239	\$ 0,7710	\$ 22,543	29,239	\$ 1,7493	\$ 51,148	\$ 73,691
June	31,275	\$ 3,1942	\$ 99,897	31,275	\$ 0,7710	\$ 24,113	31,275	\$ 1,7493	\$ 54,709	\$ 78,821
July	31,722	\$ 3,1942	\$ 101,327	31,722	\$ 0,7710	\$ 24,458	31,722	\$ 1,7493	\$ 55,492	\$ 79,949
August	32,476	\$ 3,1942	\$ 103,735	32,476	\$ 0,7710	\$ 25,039	32,476	\$ 1,7493	\$ 56,810	\$ 81,849
September	34,837	\$ 3,1942	\$ 111,275	34,837	\$ 0,7710	\$ 26,859	34,837	\$ 1,7493	\$ 60,940	\$ 87,799
October	27,740	\$ 3,1942	\$ 88,607	27,740	\$ 0,7710	\$ 21,388	27,740	\$ 1,7493	\$ 48,526	\$ 69,913
November	28,835	\$ 3,1942	\$ 92,105	28,835	\$ 0,7710	\$ 22,232	28,835	\$ 1,7493	\$ 50,441	\$ 72,673
December	32,146	\$ 3,1942	\$ 102,681	32,146	\$ 0,7710	\$ 24,785	32,146	\$ 1,7493	\$ 56,233	\$ 81,017
<b>Total</b>	<b>366,695</b>	<b>\$ 3.19</b>	<b>\$ 1,171,296</b>	<b>366,695</b>	<b>\$ 0.77</b>	<b>\$ 282,722</b>	<b>366,695</b>	<b>\$ 1.75</b>	<b>\$ 641,459</b>	<b>\$ 924,181</b>

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,802	\$ 3,1942	\$ 98,389	30,802	\$ 0,7710	\$ 23,749	30,802	\$ 1,7493	\$ 53,883	\$ 77,631
February	30,210	\$ 3,1942	\$ 96,495	30,210	\$ 0,7710	\$ 23,292	30,210	\$ 1,7493	\$ 52,846	\$ 76,137
March	29,681	\$ 3,1942	\$ 94,806	29,681	\$ 0,7710	\$ 22,884	29,681	\$ 1,7493	\$ 51,921	\$ 74,804
April	27,733	\$ 3,1942	\$ 88,584	27,733	\$ 0,7710	\$ 21,382	27,733	\$ 1,7493	\$ 48,513	\$ 69,895
May	29,239	\$ 3,1942	\$ 93,395	29,239	\$ 0,7710	\$ 22,543	29,239	\$ 1,7493	\$ 51,148	\$ 73,691
June	31,275	\$ 3,1942	\$ 99,897	31,275	\$ 0,7710	\$ 24,113	31,275	\$ 1,7493	\$ 54,709	\$ 78,821
July	31,722	\$ 3,1942	\$ 101,327	31,722	\$ 0,7710	\$ 24,458	31,722	\$ 1,7493	\$ 55,492	\$ 79,949
August	32,476	\$ 3,1942	\$ 103,735	32,476	\$ 0,7710	\$ 25,039	32,476	\$ 1,7493	\$ 56,810	\$ 81,849
September	34,837	\$ 3,1942	\$ 111,275	34,837	\$ 0,7710	\$ 26,859	34,837	\$ 1,7493	\$ 60,940	\$ 87,799
October	27,740	\$ 3,1942	\$ 88,607	27,740	\$ 0,7710	\$ 21,388	27,740	\$ 1,7493	\$ 48,526	\$ 69,913
November	28,835	\$ 3,1942	\$ 92,105	28,835	\$ 0,7710	\$ 22,232	28,835	\$ 1,7493	\$ 50,441	\$ 72,673
December	32,146	\$ 3,1942	\$ 102,681	32,146	\$ 0,7710	\$ 24,785	32,146	\$ 1,7493	\$ 56,233	\$ 81,017
<b>Total</b>	<b>366,695</b>	<b>\$ 3.19</b>	<b>\$ 1,171,296</b>	<b>366,695</b>	<b>\$ 0.77</b>	<b>\$ 282,722</b>	<b>366,695</b>	<b>\$ 1.75</b>	<b>\$ 641,459</b>	<b>\$ 924,181</b>

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 924,181

# Incentive Regulation Model for 2019 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2019 Uniform Transmission Rates are applied against historical 2017 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
February	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
March	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
April	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
May	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
June	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
July	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
August	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
September	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
October	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
November	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
December	-	\$ 3.6100	\$ -	-	\$ 0.9500	\$ -	-	\$ 2.3400	\$ -	-	\$ -	\$ -	
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,802	\$ 3.1942	\$ 98,389	30,802	\$ 0.7710	\$ 23,749	30,802	\$ 1.7493	\$ 53,883				\$ 77,631
February	30,210	\$ 3.1942	\$ 96,495	30,210	\$ 0.7710	\$ 23,292	30,210	\$ 1.7493	\$ 52,846				\$ 76,137
March	29,681	\$ 3.1942	\$ 94,806	29,681	\$ 0.7710	\$ 22,884	29,681	\$ 1.7493	\$ 51,921				\$ 74,804
April	27,733	\$ 3.1942	\$ 88,584	27,733	\$ 0.7710	\$ 21,382	27,733	\$ 1.7493	\$ 48,513				\$ 69,895
May	29,239	\$ 3.1942	\$ 93,395	29,239	\$ 0.7710	\$ 22,543	29,239	\$ 1.7493	\$ 51,148				\$ 73,691
June	31,275	\$ 3.1942	\$ 99,897	31,275	\$ 0.7710	\$ 24,113	31,275	\$ 1.7493	\$ 54,709				\$ 78,821
July	31,722	\$ 3.1942	\$ 101,327	31,722	\$ 0.7710	\$ 24,458	31,722	\$ 1.7493	\$ 55,492				\$ 79,949
August	32,476	\$ 3.1942	\$ 103,735	32,476	\$ 0.7710	\$ 25,039	32,476	\$ 1.7493	\$ 56,810				\$ 81,849
September	34,837	\$ 3.1942	\$ 111,275	34,837	\$ 0.7710	\$ 26,859	34,837	\$ 1.7493	\$ 60,940				\$ 87,799
October	27,740	\$ 3.1942	\$ 88,607	27,740	\$ 0.7710	\$ 21,388	27,740	\$ 1.7493	\$ 48,526				\$ 69,913
November	28,835	\$ 3.1942	\$ 92,105	28,835	\$ 0.7710	\$ 22,232	28,835	\$ 1.7493	\$ 50,441				\$ 72,673
December	32,146	\$ 3.1942	\$ 102,681	32,146	\$ 0.7710	\$ 24,785	32,146	\$ 1.7493	\$ 56,233				\$ 81,017
<b>Total</b>	<b>366,695</b>	<b>\$ 3.19</b>	<b>\$ 1,171,296</b>	<b>366,695</b>	<b>\$ 0.77</b>	<b>\$ 282,722</b>	<b>366,695</b>	<b>\$ 1.75</b>	<b>\$ 641,459</b>				<b>\$ 924,181</b>

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	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

Total				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	30,802	\$ 3.19	\$ 98,389	30,802	\$ 0.77	\$ 23,749	30,802	\$ 1.75	\$ 53,883				\$ 77,631
February	30,210	\$ 3.19	\$ 96,495	30,210	\$ 0.77	\$ 23,292	30,210	\$ 1.75	\$ 52,846				\$ 76,137
March	29,681	\$ 3.19	\$ 94,806	29,681	\$ 0.77	\$ 22,884	29,681	\$ 1.75	\$ 51,921				\$ 74,804
April	27,733	\$ 3.19	\$ 88,584	27,733	\$ 0.77	\$ 21,382	27,733	\$ 1.75	\$ 48,513				\$ 69,895
May	29,239	\$ 3.19	\$ 93,395	29,239	\$ 0.77	\$ 22,543	29,239	\$ 1.75	\$ 51,148				\$ 73,691
June	31,275	\$ 3.19	\$ 99,897	31,275	\$ 0.77	\$ 24,113	31,275	\$ 1.75	\$ 54,709				\$ 78,821
July	31,722	\$ 3.19	\$ 101,327	31,722	\$ 0.77	\$ 24,458	31,722	\$ 1.75	\$ 55,492				\$ 79,949
August	32,476	\$ 3.19	\$ 103,735	32,476	\$ 0.77	\$ 25,039	32,476	\$ 1.75	\$ 56,810				\$ 81,849
September	34,837	\$ 3.19	\$ 111,275	34,837	\$ 0.77	\$ 26,859	34,837	\$ 1.75	\$ 60,940				\$ 87,799
October	27,740	\$ 3.19	\$ 88,607	27,740	\$ 0.77	\$ 21,388	27,740	\$ 1.75	\$ 48,526				\$ 69,913
November	28,835	\$ 3.19	\$ 92,105	28,835	\$ 0.77	\$ 22,232	28,835	\$ 1.75	\$ 50,441				\$ 72,673
December	32,146	\$ 3.19	\$ 102,681	32,146	\$ 0.77	\$ 24,785	32,146	\$ 1.75	\$ 56,233				\$ 81,017
<b>Total</b>	<b>366,695</b>	<b>\$ 3.19</b>	<b>\$ 1,171,296</b>	<b>366,695</b>	<b>\$ 0.77</b>	<b>\$ 282,722</b>	<b>366,695</b>	<b>\$ 1.75</b>	<b>\$ 641,459</b>				<b>\$ 924,181</b>

Low Voltage Switchgear Credit (if applicable)													\$ -
Total including deduction for Low Voltage Switchgear Credit													\$ 924,181

## Incentive Regulation Model for 2019 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
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# Incentive Regulation Model for 2019 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator and Stretch Factor have been set at the 2018 values and will be updated by OEB staff at a later date.

Price Escalator	1.20%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	6,231	Effective Year of Residential Rate Design Transition (yyyy)	2016
Choose Stretch Factor Group	IV	Price Cap Index	0.75%	Billed kWh for Residential Class (approved in the last CoS)	50,241,010	OEB-approved # of Transition Years	4
Associated Stretch Factor Value	0.45%			Rate Design Transition Years Left	1		

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
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# Incentive Regulation Model for 2019 Filers

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

<b>Regulatory Charges</b>		<b>Proposed</b>
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

## **Time-of-Use RPP Prices**

<b>As of</b>	<b>May 1, 2018</b>	
Off-Peak	\$/kWh	0.0650
Mid-Peak	\$/kWh	0.0940
On-Peak	\$/kWh	0.1320

## **Debt Retirement Charge (DRC)**

Debt Retirement Charge (DRC)	\$/kWh	0.0000
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## **Smart Meter Entity Charge (SME)**

Smart Meter Entity Charge (SME)	\$	0.57
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## Incentive Regulation Model for 2019 Filers

In the Green Cells below, enter any proposed rate riders that are not already included in this model (e.g.: proposed ICM rate riders). Please note that existing SMIRR and SM Entity Charge do not need to be included below.

In column A, the rate rider descriptions 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, 2020) 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, choose the sub-total as applicable in the bill impact calculation from the drop-down menu.

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.85
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020		
Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. 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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.96
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kWh	(0.0008)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

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

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

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.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It 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 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	64.89
Distribution Volumetric Rate	\$/kW	3.3071
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2019) - effective until April 30, 2021	\$/kW	0.4009
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2117)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	0.5257
Retail Transmission Rate - Network Service Rate	\$/kW	2.4187
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8945

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less 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 demand/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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	10.62
Distribution Volumetric Rate	\$/kWh	0.0114
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kWh	0.0007
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting 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 Debt Retirement Charge, the Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.93
Distribution Volumetric Rate	\$/kW	9.0665
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until April 30, 2020	\$/kW	0.3278
Retail Transmission Rate - Network Service Rate	\$/kW	1.8243
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4646

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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EB-2018-0052

### 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 Debt Retirement Charge, the Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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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

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 Debt Retirement Charge, the Global Adjustment and the HST.

### Customer Administration

Notification charge	\$	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

### Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

### Other

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

# Midland Power Utility Corporation

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2019

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

EB-2018-0052

### RETAIL SERVICE CHARGES (if applicable)

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Debt Retirement Charge, 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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

### 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	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576





Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.99	1	\$ 26.99	\$ 30.85	1	\$ 30.85	\$ 3.86	14.30%
Distribution Volumetric Rate	\$ 0.0054	750	\$ 4.05	\$ -	750	\$ -	\$ (4.05)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0018	750	\$ 1.35	\$ 1.35	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 31.04</b>			<b>\$ 32.20</b>	<b>\$ 1.16</b>	<b>3.74%</b>
Line Losses on Cost of Power	\$ 0.0820	51	\$ 4.19	\$ 0.0820	51	\$ 4.19	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0006	750	\$ 0.45	\$ 0.08	20.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0020	750	\$ 1.50	\$ 0.0020	750	\$ 1.50	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 37.68</b>			<b>\$ 38.91</b>	<b>\$ 1.24</b>	<b>3.28%</b>
RTSR - Network	\$ 0.0066	801	\$ 5.29	\$ 0.0066	801	\$ 5.29	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0052	801	\$ 4.17	\$ 0.0052	801	\$ 4.17	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 47.13</b>			<b>\$ 48.37</b>	<b>\$ 1.24</b>	<b>2.62%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	801	\$ 2.88	\$ 0.0036	801	\$ 2.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	801	\$ 0.24	\$ 0.0003	801	\$ 0.24	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 112.00</b>			<b>\$ 113.23</b>	<b>\$ 1.24</b>	<b>1.10%</b>
HST		13%	\$ 14.56		13%	\$ 14.72	\$ 0.16	1.10%
8% Rebate		8%	\$ (8.96)		8%	\$ (9.06)	\$ (0.10)	
<b>Total Bill on TOU</b>			<b>\$ 117.60</b>			<b>\$ 118.90</b>	<b>\$ 1.30</b>	<b>1.10%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.79	1	\$ 22.79	\$ 22.96	1	\$ 22.96	\$ 0.17	0.75%
Distribution Volumetric Rate	\$ 0.0168	2000	\$ 33.60	\$ 0.0169	2000	\$ 33.80	\$ 0.20	0.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ 0.0008	2000	\$ (1.60)	\$ (1.60)	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 56.39</b>			<b>\$ 55.16</b>	<b>\$ (1.23)</b>	<b>-2.18%</b>
Line Losses on Cost of Power	\$ 0.0820	136	\$ 11.18	\$ 0.0820	136	\$ 11.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	2,000	\$ 1.20	\$ 0.0007	2,000	\$ 1.40	\$ 0.20	16.67%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	2,000	\$ 3.60	\$ 0.0018	2,000	\$ 3.60	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 72.94</b>			<b>\$ 71.91</b>	<b>\$ (1.03)</b>	<b>-1.41%</b>
RTSR - Network	\$ 0.0059	2,136	\$ 12.60	\$ 0.0059	2,136	\$ 12.60	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	2,136	\$ 10.25	\$ 0.0048	2,136	\$ 10.25	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 95.80</b>			<b>\$ 94.77</b>	<b>\$ (1.03)</b>	<b>-1.08%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,136	\$ 7.69	\$ 0.0036	2,136	\$ 7.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,136	\$ 0.64	\$ 0.0003	2,136	\$ 0.64	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 268.36</b>			<b>\$ 267.33</b>	<b>\$ (1.03)</b>	<b>-0.38%</b>
HST		13%	\$ 34.89		13%	\$ 34.75	\$ (0.13)	-0.38%
8% Rebate		8%	\$ (21.47)		8%	\$ (21.39)	\$ 0.08	
<b>Total Bill on TOU</b>			<b>\$ 281.78</b>			<b>\$ 280.70</b>	<b>\$ (1.08)</b>	<b>-0.38%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	210,000	kWh
Demand	500	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 64.41	1	\$ 64.41	\$ 64.89	1	\$ 64.89	\$ 0.48	0.75%
Distribution Volumetric Rate	\$ 3.2825	500	\$ 1,641.25	\$ 3.3071	500	\$ 1,653.55	\$ 12.30	0.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	500	\$ -	\$ 0.4009	500	\$ 200.45	\$ 200.45	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,705.66</b>			<b>\$ 1,918.89</b>	<b>\$ 213.23</b>	<b>12.50%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2312	500	\$ 115.60	\$ 0.3140	500	\$ 157.00	\$ 41.40	35.81%
CBR Class B Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
GA Rate Riders	\$ 0.0002	210,000	\$ (42.00)	\$ 0.0029	210,000	\$ 609.00	\$ 651.00	-1550.00%
Low Voltage Service Charge	\$ 0.7282	500	\$ 364.10	\$ 0.7282	500	\$ 364.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	500	\$ -	\$ -	500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,143.36</b>			<b>\$ 3,048.99</b>	<b>\$ 905.63</b>	<b>42.25%</b>
RTSR - Network	\$ 2.4232	500	\$ 1,211.60	\$ 2.4187	500	\$ 1,209.35	\$ (2.25)	-0.19%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8941	500	\$ 947.05	\$ 1.8945	500	\$ 947.25	\$ 0.20	0.02%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 4,302.01</b>			<b>\$ 5,205.59</b>	<b>\$ 903.58</b>	<b>21.00%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	224,322	\$ 807.56	\$ 0.0036	224,322	\$ 807.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	224,322	\$ 67.30	\$ 0.0003	224,322	\$ 67.30	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	224,322	\$ 24,697.85	\$ 0.1101	224,322	\$ 24,697.85	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 29,874.97</b>			<b>\$ 30,778.55</b>	<b>\$ 903.58</b>	<b>3.02%</b>
HST	13%		\$ 3,883.75	13%		\$ 4,001.21	\$ 117.47	3.02%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 33,758.71</b>			<b>\$ 34,779.76</b>	<b>\$ 1,021.05</b>	<b>3.02%</b>

Customer Class:	<b>UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	RPP	
Consumption	275	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 10.54		\$ -	\$ 10.62	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0113	275	\$ 3.11	\$ 0.0114	275	\$ 3.14	\$ 0.03	0.88%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	275	\$ -	\$ -	275	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3.11</b>			<b>\$ 3.14</b>	<b>\$ 0.03</b>	<b>0.88%</b>
Line Losses on Cost of Power	\$ 0.0820	19	\$ 1.54	\$ 0.0820	19	\$ 1.54	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0006	275	\$ 0.17	\$ 0.0007	275	\$ 0.19	\$ 0.03	16.67%
CBR Class B Rate Riders	\$ -	275	\$ -	\$ -	275	\$ -	\$ -	
GA Rate Riders	\$ -	275	\$ -	\$ -	275	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0018	275	\$ 0.50	\$ 0.0018	275	\$ 0.50	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	275	\$ -	\$ -	275	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 5.31</b>			<b>\$ 5.36</b>	<b>\$ 0.06</b>	<b>1.04%</b>
RTSR - Network	\$ 0.0059	294	\$ 1.73	\$ 0.0059	294	\$ 1.73	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0048	294	\$ 1.41	\$ 0.0048	294	\$ 1.41	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 8.45</b>			<b>\$ 8.50</b>	<b>\$ 0.05</b>	<b>0.65%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	294	\$ 1.06	\$ 0.0036	294	\$ 1.06	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	294	\$ 0.09	\$ 0.0003	294	\$ 0.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	179	\$ 11.62	\$ 0.0650	179	\$ 11.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	47	\$ 4.39	\$ 0.0940	47	\$ 4.39	\$ -	0.00%
TOU - On Peak	\$ 0.1320	50	\$ 6.53	\$ 0.1320	50	\$ 6.53	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 32.39</b>			<b>\$ 32.45</b>	<b>\$ 0.05</b>	<b>0.17%</b>
HST		13%	\$ 4.21		13%	\$ 4.22	\$ 0.01	0.17%
<b>Total Bill on TOU</b>			<b>\$ 36.60</b>			<b>\$ 36.66</b>	<b>\$ 0.06</b>	<b>0.17%</b>

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	46,300	kWh
Demand	115	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.90		\$ -	\$ 3.93	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 8.9990	115	\$ 1,034.89	\$ 9.0665	115	\$ 1,042.65	\$ 7.76	0.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,034.89</b>			<b>\$ 1,042.65</b>	<b>\$ 7.76</b>	<b>0.75%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2217	115	\$ 25.50	\$ 0.3278	115	\$ 37.70	\$ 12.20	47.86%
CBR Class B Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
GA Rate Riders	\$ 0.0002	46,300	\$ (9.26)	\$ 0.0029	46,300	\$ 134.27	\$ 143.53	-1550.00%
Low Voltage Service Charge	\$ 0.5629	115	\$ 64.73	\$ 0.5629	115	\$ 64.73	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	115	\$ -	\$ -	115	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,115.85</b>			<b>\$ 1,279.35</b>	<b>\$ 163.49</b>	<b>14.65%</b>
RTSR - Network	\$ 1.8277	115	\$ 210.19	\$ 1.8243	115	\$ 209.79	\$ (0.39)	-0.19%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4643	115	\$ 168.39	\$ 1.4646	115	\$ 168.43	\$ 0.03	0.02%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,494.43</b>			<b>\$ 1,657.57</b>	<b>\$ 163.14</b>	<b>10.92%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	49,458	\$ 178.05	\$ 0.0036	49,458	\$ 178.05	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	49,458	\$ 14.84	\$ 0.0003	49,458	\$ 14.84	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	49,458	\$ 5,445.29	\$ 0.1101	49,458	\$ 5,445.29	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 7,132.86</b>			<b>\$ 7,295.99</b>	<b>\$ 163.14</b>	<b>2.29%</b>
HST	13%		\$ 927.27	13%		\$ 948.48	\$ 21.21	2.29%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 8,060.13</b>			<b>\$ 8,244.47</b>	<b>\$ 184.35</b>	<b>2.29%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	<b>Non-RPP (Retailer)</b>	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.99	1	\$ 26.99	\$ 30.85	1	\$ 30.85	\$ 3.86	14.30%
Distribution Volumetric Rate	\$ 0.0054	750	\$ 4.05	\$ -	750	\$ -	\$ (4.05)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0018	750	\$ 1.35	\$ 1.35	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 31.04</b>			<b>\$ 32.20</b>	<b>\$ 1.16</b>	<b>3.74%</b>
Line Losses on Cost of Power	\$ 0.1101	51	\$ 5.63	\$ 0.1101	51	\$ 5.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0006	750	\$ 0.45	\$ 0.08	20.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0002	750	\$ (0.15)	\$ 0.0029	750	\$ 2.18	\$ 2.33	-1550.00%
Low Voltage Service Charge	\$ 0.0020	750	\$ 1.50	\$ 0.0020	750	\$ 1.50	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 38.97</b>			<b>\$ 42.53</b>	<b>\$ 3.56</b>	<b>9.14%</b>
RTSR - Network	\$ 0.0066	801	\$ 5.29	\$ 0.0066	801	\$ 5.29	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0052	801	\$ 4.17	\$ 0.0052	801	\$ 4.17	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 48.42</b>			<b>\$ 51.98</b>	<b>\$ 3.56</b>	<b>7.35%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	801	\$ 2.88	\$ 0.0036	801	\$ 2.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	801	\$ 0.24	\$ 0.0003	801	\$ 0.24	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 134.12</b>			<b>\$ 137.68</b>	<b>\$ 3.56</b>	<b>2.65%</b>
HST	13%		\$ 17.44	13%		\$ 17.90	\$ 0.46	2.65%
8% Rebate	8%			8%				
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 151.56</b>			<b>\$ 155.58</b>	<b>\$ 4.02</b>	<b>2.65%</b>

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	281	kWh
Demand	-	kW
Current Loss Factor	1.0682	
Proposed/Approved Loss Factor	1.0682	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.99	1	\$ 26.99	\$ 30.85	1	\$ 30.85	\$ 3.86	14.30%
Distribution Volumetric Rate	\$ 0.0054	281	\$ 1.52	\$ -	281	\$ -	\$ (1.52)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	281	\$ -	\$ 0.0018	281	\$ 0.51	\$ 0.51	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 28.51</b>			<b>\$ 31.36</b>	<b>\$ 2.85</b>	<b>9.99%</b>
Line Losses on Cost of Power	\$ 0.0820	19	\$ 1.57	\$ 0.0820	19	\$ 1.57	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	281	\$ 0.14	\$ 0.0006	281	\$ 0.17	\$ 0.03	20.00%
CBR Class B Rate Riders	\$ -	281	\$ -	\$ -	281	\$ -	\$ -	-
GA Rate Riders	\$ -	281	\$ -	\$ -	281	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0020	281	\$ 0.56	\$ 0.0020	281	\$ 0.56	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	281	\$ -	\$ -	281	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 31.35</b>			<b>\$ 34.23</b>	<b>\$ 2.88</b>	<b>9.18%</b>
RTSR - Network	\$ 0.0066	300	\$ 1.98	\$ 0.0066	300	\$ 1.98	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0052	300	\$ 1.56	\$ 0.0052	300	\$ 1.56	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 34.89</b>			<b>\$ 37.77</b>	<b>\$ 2.88</b>	<b>8.24%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	300	\$ 1.08	\$ 0.0036	300	\$ 1.08	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	300	\$ 0.09	\$ 0.0003	300	\$ 0.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	183	\$ 11.87	\$ 0.0650	183	\$ 11.87	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	48	\$ 4.49	\$ 0.0940	48	\$ 4.49	\$ -	0.00%
TOU - On Peak	\$ 0.1320	51	\$ 6.68	\$ 0.1320	51	\$ 6.68	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 59.35</b>			<b>\$ 62.23</b>	<b>\$ 2.88</b>	<b>4.85%</b>
HST		13%	\$ 7.72		13%	\$ 8.09	\$ 0.37	4.85%
8% Rebate		8%	\$ (4.75)		8%	\$ (4.98)	\$ (0.23)	-
<b>Total Bill on TOU</b>			<b>\$ 62.32</b>			<b>\$ 65.34</b>	<b>\$ 3.02</b>	<b>4.85%</b>

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	281 kWh
Demand	- kW
Current Loss Factor	1.0682
Proposed/Approved Loss Factor	1.0682

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.99	1	\$ 26.99	\$ 30.85	1	\$ 30.85	\$ 3.86	14.30%
Distribution Volumetric Rate	\$ 0.0054	281	\$ 1.52	\$ -	281	\$ -	\$ (1.52)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	281	\$ -	\$ 0.0018	281	\$ 0.51	\$ 0.51	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 28.51</b>			<b>\$ 31.36</b>	<b>\$ 2.85</b>	<b>9.99%</b>
Line Losses on Cost of Power	\$ 0.1101	19	\$ 2.11	\$ 0.1101	19	\$ 2.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0005	281	\$ 0.14	\$ 0.0006	281	\$ 0.17	\$ 0.03	20.00%
CBR Class B Rate Riders	\$ -	281	\$ -	\$ -	281	\$ -	\$ -	
GA Rate Riders	\$ 0.0002	281	\$ (0.06)	\$ 0.0029	281	\$ 0.81	\$ 0.87	-1550.00%
Low Voltage Service Charge	\$ 0.0020	281	\$ 0.56	\$ 0.0020	281	\$ 0.56	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	281	\$ -	\$ -	281	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 31.83</b>			<b>\$ 35.58</b>	<b>\$ 3.75</b>	<b>11.77%</b>
RTSR - Network	\$ 0.0066	300	\$ 1.98	\$ 0.0066	300	\$ 1.98	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0052	300	\$ 1.56	\$ 0.0052	300	\$ 1.56	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 35.38</b>			<b>\$ 39.12</b>	<b>\$ 3.75</b>	<b>10.59%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0036	300	\$ 1.08	\$ 0.0036	300	\$ 1.08	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	300	\$ 0.09	\$ 0.0003	300	\$ 0.09	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	281	\$ 30.94	\$ 0.1101	281	\$ 30.94	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 67.48</b>			<b>\$ 71.23</b>	<b>\$ 3.75</b>	<b>5.55%</b>
HST 13%			\$ 8.77	13%		\$ 9.26	\$ 0.49	5.55%
8% Rebate		8%		8%				
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 76.26</b>			<b>\$ 80.49</b>	<b>\$ 4.23</b>	<b>5.55%</b>

## Appendix 4: Global Adjustment Analysis Work Form

*(Presented in PDF and Excel Format)*



# GA Analysis Workform

**Update from July 20th Workform version:**  
 -Cells C87,D87,E87, H87 - name of cells updated for cell reference  
 -Cells F88 to F91 and G88 to G91 - formula of cells updated

**Account 1589 Global Adjustment (GA) Analysis Workform**

Input cells   
 Drop down cells

Note 1 **Year(s) Requested for Disposition**

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

Year		2016		
Total Metered excluding WMP	C = A+B	195,500,072	kWh	100%
RPP	A	75,846,879	kWh	38.8%
Non RPP	B = D+E	119,653,194	kWh	61.2%
Non-RPP Class A	D	28,267,589	kWh	14.5%
Non-RPP Class B*	E	91,385,605	kWh	46.7%

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

Note 3 **GA Billing Rate**

GA is billed on the

**GA Billing Rate Description**

Midland PUC bills all Non-RPP customers based on the 1st estimate of GA provided by the IESO.  
 Midland PUC confirms it bills customers on a calendar month basis. Consumption for each billing cycle is billed in the subsequent month.  
 Midland PUC creates new GA billing rates each month in our billing system. The monthly rates have "rate effective dates" for the each month. This enables the proration of GA charges when a customer is billed over two months (ie: consumption billed from January 15, 2016 - February 10, 2016)  
 Midland PUC confirms where a billing spans more than one month, the GA billing rate is prorated based on the consumption for the blended months.  
 Midland PUC confirms the GA rate is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each rate class.

Note 4 **Analysis of Expected GA Amount**

Year	2017								
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 Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	=M-K
January	10,337,537.38			10,337,537	0.06687	\$ 691,271	0.08227	\$ 850,469	\$ 159,198
February	8,965,029.82			8,965,030	0.10559	\$ 946,617	0.08639	\$ 774,489	-\$ 172,129

March	10,041,618.92			10,041,619	0.08409	\$	844,400	0.07135	\$	716,470	-\$	127,930
April	8,795,551.61			8,795,552	0.06874	\$	604,606	0.10778	\$	947,985	\$	343,378
May	9,633,728.85			9,633,729	0.10623	\$	1,023,391	0.12307	\$	1,185,623	\$	162,232
June	9,902,217.76			9,902,218	0.11954	\$	1,183,711	0.11848	\$	1,173,215	-\$	10,496
July	5,923,700.56			5,923,701	0.10652	\$	630,993	0.11280	\$	668,193	\$	37,201
August	5,838,461.81			5,838,462	0.11500	\$	671,423	0.10109	\$	590,210	-\$	81,213
September	5,630,873.94			5,630,874	0.12739	\$	717,317	0.08864	\$	499,121	-\$	218,196
October	5,276,700.49			5,276,700	0.10212	\$	538,857	0.12563	\$	662,912	\$	124,055
November	5,381,381.89			5,381,382	0.11164	\$	600,777	0.09704	\$	522,209	-\$	78,568
December	5,658,801.95			5,658,802	0.08391	\$	474,830	0.09207	\$	521,006	\$	46,176
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>91,385,605</b>	<b>-</b>	<b>-</b>	<b>91,385,605</b>		<b>\$</b>	<b>8,928,194</b>		<b>\$</b>	<b>9,111,901</b>	<b>\$</b>	<b>183,708</b>

Note 5 **Reconciling Items**

	Item	Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	Explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>		<b>\$ 222,585</b>	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	No		All settlement true-up adjustments are accounted for in the appropriate calendar year. GA true-ups are done each year-end and are accrued in the current year .
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	No		All settlement true-up adjustments are accounted for in the appropriate calendar year. GA true-ups are done each year-end and are accrued in the current year .
2a	Remove prior year end unbilled to actual revenue differences	No		Unbilled revenue is calculated each year based on actual consumption and rates. No adjustments to unbilled revenue are required.
2b	Add current year end unbilled to actual revenue differences	No		Unbilled revenue is calculated each year based on actual consumption and rates. No adjustments to unbilled revenue
3a	Remove difference between prior year accrual to forecast from long term load transfers	No	\$ 9,500.73	Midland PUC 2016 Long Term Load Transfers accounted for in 2017 financial statements
3b	Add difference between current year accrual to forecast from long term load transfers	No		Midland PUC 2017 Long Term Load Transfers were accounted for in 2017 and all load transfers were eliminated in 2017.
4	Remove GA balances pertaining to Class A customers	No		The balances above did not include any Class A customer consumption
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	No		Midland PUC did not have any significant billing adjustments included in the current year GL.
6	Differences in GA IESO posted rate and rate charged on IESO invoice	No		
7	IESO charges in 2017 from prior years	No		Midland PUC did not have any material GA charges in 2017 from prior years
8				
9				
10				

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 232,085
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 183,708
	<b>Unresolved Difference</b>	\$ 48,378
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>0.531%</u>

Note 7 **Summary of GA (if multiple years requested for disposition)**

Year	Annual Net Change in Expected GA Balance from GA Analysis (cell K59)	Net Change in Principal Balance in the GL (cell D65)	Reconciling Items (sum of cells D66 to D78)	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	Payments to IESO (cell J59)	Unresolved Difference as % of Expected GA Payments to IESO
2017	\$ 183,708	\$ 222,585	\$ 9,501	\$ 232,085	\$ 48,378	\$ 9,111,901	0.5%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
				\$ -	\$ -		0.0%
<b>Cumulative Balance</b>	<b>\$ 183,708</b>	<b>\$ 222,585</b>	<b>\$ 9,501</b>	<b>\$ 232,085</b>	<b>\$ 48,378</b>	<b>\$ 9,111,901.23</b>	<b>N/A</b>

**Additional Notes and Comments**

## Appendix 5: LRAMVA Model

*(Presented in PDF and Excel Format)*



## LRAMVA Work Form: Checklist and Schematic

### General Note on the LRAMVA Model

The LRAMVA work form has been created in a generic manner that should allow for use by all LDCs. There are some elements that are not applicable at this time (i.e., 2018, 2019 and 2020 related components). These have been included (but hidden in the work form) in an effort to avoid major updates in the future. This LRAMVA work form consolidates information that LDCs are already required to file with the OEB. The model has been created to provide LDCs with a consistent format to display CDM impacts, the forecast savings component and, ultimately, any variance between actual CDM savings and forecast CDM savings. The majority of the information required in the LRAMVA work form will be provided to LDCs from the IESO as part of the Final CDM Results each year. Please contact the IESO for any reports that may be required to complete this LRAMVA work form.

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

$$\text{LRAMVA } (\$) = (\text{Actual Net CDM Savings} - \text{Forecast CDM Savings}) \times \text{Distribution Volumetric Rate} + \text{Carrying Charges from LRAMVA balance}$$

**Legend**

Drop Down List (Blue)

**Important Checklist**

Not Applicable	o Highlight changes to this work form made by the LDC, if any, and provide rationale for the change in Tab 1-a
Not Applicable	o Include any necessary assumptions the LDC has to make in its LRAMVA work form in the "Notes" section of the work form
Yes	o Provide documentation on the LRAMVA threshold by providing the reference and source material from the LDC's cost of service proceeding where its most recent load forecast was approved
Yes	o Include a copy of initiative-level persistence savings information that was verified by the IESO in Tab 7. Persistence information is available upon request from the IESO
Yes	o Apply the IESO verified savings adjustments to the year it relates to.
Not Applicable	o Provide documentation or data substantiating savings from projects that were not provided in the IESO's verified results reports, inserted in Tab 8 (i.e., streetlighting projects), as applicable
Yes	o Provide documentation or analysis on how rate class allocations were determined by customer class and program each year, inserted in Tab 3-a

Work Form Calculations	Source of Calculation	Inputs (Tables to Complete)	Source of Data Inputs	Outputs of Data (Auto-Populated)
<b>Actual Incremental CDM Savings by Initiative</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D & O)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+/- IESO Verified Savings Adjustments	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns D-M & Columns O-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
+ Initiative Level Savings Persistence	Tab "4. 2011-2014 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns E-M & Columns P-X)	IESO Verified Persistence Results Reports included in Tab 7 (Columns L to BT).	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AL)
x Allocation % to Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tables 4-a to 4-d / 5-a to 5-f (Columns Y-AJ)	Determined by the LDC	
<b>Actual Lost Revenues (kWh and kW) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			
- Forecast Lost Revenues (kWh and kW) by Rate Class	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"	Tab "2. LRAMVA Threshold" Tables 2-a, 2-b and 2-c		
x Distribution Rate by Rate Class	Tab "3. Distribution Rates"	Table 3	LDC's Approved Tariff Sheets	
<b>LRAMVA (\$) by Rate Class</b>	Tabs "4. 2011-2014 LRAM" and "5. 2015-2020 LRAM"			Tables 1-a and 1-b
+ Carrying Charges (\$) by Rate Class	Tabs "1. LRAMVA Summary" and "6. Carrying Charges"	Table 6		Table 6-a
<b>Total LRAMVA (\$) by Rate Class</b>	Tab "1. LRAMVA Summary"			



## LRAMVA Work Form: Summary Tab

<b>Legend</b>	User Inputs (Green)
	Auto Populated Cells (White)
	Instructions (Grey)

**LDC Name** Midland Power Utility Corporation

**Application Details**

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

**A. Previous LRAMVA Application**

Previous LRAMVA Application (EB#)	EB-2011-0182
Application of Previous LRAMVA Claim	2011 IRM Application
Period of LRAMVA Claimed in Previous Application	2012-2013
Amount of LRAMVA Claimed in Previous Application	\$ 11,223.00

**B. Current LRAMVA Application**

Current LRAMVA Application (EB#)	EB-2018-0052
Application of Current LRAMVA Claim	2019 IRM Application
Period of New LRAMVA in this Application	2011-2017
Period of Rate Recovery (# years)	2

**C. Documentation of Changes**

Original Amount	
Amount for Final Disposition	

Actual Lost Revenues (\$)	A	\$	582,447
Forecast Lost Revenues (\$)	B	\$	261,384
Carrying Charges (\$)	C	\$	10,284
LRAMVA (\$) for Account 1568	A-B+C	\$	331,347

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

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

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

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

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)
Residential	kWh	\$153,709	\$4,745	\$158,454
GS<50 kW	kWh	-\$49,430	-\$3,110	-\$52,539
GS>50	kW	\$215,671	\$8,602	\$224,273
Street Lights	kW	\$1,113	\$47	\$1,159
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
<b>Total</b>		<b>\$321,063</b>	<b>\$10,284</b>	<b>\$331,347</b>

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

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

If LDCs are seeking to claim true-up amounts that were previously approved by the OEB, please note that the "Amount Cleared" rows are applicable to the LDC and should be filled out. This may relate to claiming the difference in LRAM approved before the May 19, 2016 Peak Demand Consultation, and the lost revenues that would have been incurred after that consultation, as approved by the OEB. If this is the case, reference to the decision must be noted in the rate application. If this is not the case, LDCs are requested to leave those rows blank.

LDCs are expected to include projected carrying charges amounts in row 84 of Table 1-b below. LDCs should also check accuracy of the years included in the LRAMVA balance in row 85.

Description	LRAMVA Previously Claimed	Residential	GS<50 kW	GS>50	Street Lights	0										Total	
		kWh	kWh	kW	kW	0	0	0	0	0	0	0	0	0	0	0	
2011 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2011 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2012 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2012 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2013 Actuals		\$6,172.34	\$17,222.99	\$15,203.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,598.79
2013 Forecast		(\$9,848.21)	(\$40,402.44)	(\$1,759.74)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$52,010.39)
Amount Cleared																	
2014 Actuals		\$11,498.01	\$24,187.17	\$25,847.18	\$282.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,814.63
2014 Forecast		(\$9,996.68)	(\$40,917.12)	(\$1,791.71)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$52,705.51)
Amount Cleared																	
2015 Actuals		\$30,048.84	\$37,388.98	\$54,792.89	\$272.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122,503.65
2015 Forecast		(\$10,095.65)	(\$41,431.80)	(\$1,812.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$53,340.36)
Amount Cleared																	
2016 Actuals		\$68,289.50	\$38,648.30	\$55,566.79	\$276.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$162,781.57
2016 Forecast		(\$8,561.51)	(\$42,203.83)	(\$1,839.80)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$52,605.14)
Amount Cleared																	
2017 Actuals		\$82,338.81	\$40,796.68	\$73,332.71	\$280.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$196,748.83
2017 Forecast		(\$6,136.57)	(\$42,718.51)	(\$1,867.74)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$50,722.82)
Amount Cleared																	
2018 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2018 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2019 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2019 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
2020 Actuals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2020 Forecast		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amount Cleared																	
Carrying Charges		\$4,744.81	(\$3,109.65)	\$8,601.99	\$46.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,283.68
<b>Total LRAMVA Balance</b>		<b>\$158,454</b>	<b>-\$52,539</b>	<b>\$224,273</b>	<b>\$1,159</b>	<b>\$0</b>	<b>\$331,347</b>										

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



# LRAMVA Work Form: Summary of Changes

**Legend**

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

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

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

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

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

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

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



## LRAMVA Work Form: Forecast Lost Revenues

**Legend**

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

**Table 2-a. LRAMVA Threshold** 2013

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

	Total	Residential	GS<50 kW	GS>50	Street Lights											
		kWh	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
kWh	3,299,236	494,885	2,573,404	230,947	0											
kW	576			576												
Summary		494885	2573404	576	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold 2013-2014  
 Source of Threshold 2013 Settlement Agreement, p. 20 of 75

**Table 2-b. LRAMVA Threshold**

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

	Total	Residential	GS<50 kW	GS>50	Street Lights											
		kWh	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
kWh	0															
kW	0															
Summary		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Years Included in Threshold   
 Source of Threshold 20XX Settlement Agreement, p. x

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

Year	LRAMVA Threshold	Residential	GS<50 kW	GS>50	Street Lights											
		kWh	kWh	kW	kW	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
2011		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2012		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013	2013	494,885	2,573,404	576	0	0	0	0	0	0	0	0	0	0	0	0
2014	2013	494,885	2,573,404	576	0	0	0	0	0	0	0	0	0	0	0	0
2015	2013	494,885	2,573,404	576	0	0	0	0	0	0	0	0	0	0	0	0
2016	2013	494,885	2,573,404	576	0	0	0	0	0	0	0	0	0	0	0	0
2017	2013	494,885	2,573,404	576	0	0	0	0	0	0	0	0	0	0	0	0

Note: Midland PUC last filed a Cost of Service in 2013 and allocated the 2011-2014 CDM targets outlined in the OPA's Final Annual Report as noted in the LRAMVA Threshold for 2013 noted above.

### LRAMVA Work Form: Distribution Rates

Version 3.0 (2019)

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

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

Billing Unit	EB-2009-0236	EB-2010-0099	EB-2011-0434	EB-2012-0147	EB-2013-0151	EB-2014-0093	EB-2015-0088	EB-2016-0092	EB-2017-0060	EB-2018-XXXX	EB-2019-XXXX	EB-2020-XXXX
Rate Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Period 1 (# months)	4	4	4	4	4	4	4	4	4			
Period 2 (# months)	8	8	8	8	8	8	8	8	8	12	12	12
<b>Residential</b>												
Rate rider for tax sharing	\$ 0.0194	\$ 0.0194	\$ 0.0196	\$ 0.0200	\$ 0.0203	\$ 0.0205	\$ 0.0157	\$ 0.0107	\$ 0.0054			
Rate rider for foregone revenue												
Other												
Adjusted rate	\$ 0.0194	\$ 0.0194	\$ 0.0196	\$ 0.0200	\$ 0.0203	\$ 0.0205	\$ 0.0157	\$ 0.0107	\$ 0.0054	\$ -	\$ -	\$ -
Calendar year equivalent	\$ 0.0194	\$ 0.0194	\$ 0.0195	\$ 0.0199	\$ 0.0202	\$ 0.0204	\$ 0.0173	\$ 0.0124	\$ 0.0072	\$ -	\$ -	\$ -
<b>GS-50 kW</b>												
Rate rider for tax sharing	\$ 0.0154	\$ 0.0154	\$ 0.0155	\$ 0.0158	\$ 0.0160	\$ 0.0162	\$ 0.0165	\$ 0.0167	\$ 0.0168			
Rate rider for foregone revenue												
Other												
Adjusted rate	\$ 0.0154	\$ 0.0154	\$ 0.0155	\$ 0.0158	\$ 0.0160	\$ 0.0162	\$ 0.0165	\$ 0.0167	\$ 0.0168	\$ -	\$ -	\$ -
Calendar year equivalent	\$ 0.0154	\$ 0.0154	\$ 0.0155	\$ 0.0157	\$ 0.0159	\$ 0.0161	\$ 0.0164	\$ 0.0166	\$ 0.0168	\$ -	\$ -	\$ -
<b>GS-50</b>												
Rate rider for tax sharing	\$ 2.9640	\$ 2.9693	\$ 2.9954	\$ 3.0849	\$ 3.1235	\$ 3.1594	\$ 3.2115	\$ 3.2581	\$ 3.2825			
Rate rider for foregone revenue												
Other												
Adjusted rate	\$ 2.9640	\$ 2.9693	\$ 2.9954	\$ 3.0849	\$ 3.1235	\$ 3.1594	\$ 3.2115	\$ 3.2581	\$ 3.2825	\$ -	\$ -	\$ -
Calendar year equivalent	\$ 2.9640	\$ 2.9675	\$ 2.9887	\$ 3.0551	\$ 3.1106	\$ 3.1474	\$ 3.1941	\$ 3.2428	\$ 3.2744	\$ -	\$ -	\$ -
<b>Street Lights</b>												
Rate rider for tax sharing	\$ 8.5358	\$ 8.5512	\$ 8.6265	\$ 8.4572	\$ 8.5629	\$ 8.6614	\$ 8.8043	\$ 8.9320	\$ 8.9990			
Rate rider for foregone revenue												
Other												
Adjusted rate	\$ 8.5358	\$ 8.5512	\$ 8.6265	\$ 8.4572	\$ 8.5629	\$ 8.6614	\$ 8.8043	\$ 8.9320	\$ 8.9990	\$ -	\$ -	\$ -
Calendar year equivalent	\$ 8.5461	\$ 8.6014	\$ 8.6614	\$ 8.5136	\$ 8.5277	\$ 8.6286	\$ 8.7567	\$ 8.8894	\$ 8.9767	\$ -	\$ -	\$ -
0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	0	0	0	0	0	0	0	0	0	0	0	0
Adjusted rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Calendar year equivalent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: LDC to make note of adjustments made to Table 3 to accommodate the LDC's specific circumstances - Midland PUC has not made adjustments to Table 3 to accommodate any specific circumstances

**Table 3-a. Distribution Rates by Rate Class**

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

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

Year	Residential	GS-50 kW	GS-50	Street Lights	0	0	0	0	0	0	0	0	0	0
	kWh	kWh	kWh	kWh	0	0	0	0	0	0	0	0	0	0
2011	\$0.0194	\$0.0154	\$2.9675	\$8.5461	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2012	\$0.0195	\$0.0155	\$2.9867	\$8.6014	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2013	\$0.0199	\$0.0157	\$3.0551	\$8.5136	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2014	\$0.0202	\$0.0159	\$3.1106	\$8.5277	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2015	\$0.0204	\$0.0161	\$3.1474	\$8.6286	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2016	\$0.0173	\$0.0164	\$3.1941	\$8.7567	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
2017	\$0.0124	\$0.0168	\$3.2428	\$8.8894	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

Note: LDC to make note of the years removed from this table, whose distribution rates are not part of the LRAMVA disposition - Midland PUC has not removed or modified table 3a



# LRAMVA Work Form: Determination of Rate Class Allocations

Version 3.0 (2019)

## Instructions

LDCs must clearly show how it has allocated actual CDM savings to applicable rate classes, including supporting documentation and rationale for its proposal. This should be shown by customer class and program each year.

2011 CDM Programs	Rate Allocations for LRAMVA				
	Residential	GS<50 kW	GS>50 kW	Street Lighting	Total
<b>Consumer Program</b>					
Appliance Retirement	100%				100%
Appliance Exchange	100%				100%
HVAC Incentives	100%				100%
Conservation Instant Coupon Booklet	100%				100%
Bi-Annual Retailer Event	100%				100%
<b>Business Program</b>					
Direct Install Lighting		100%			100%
Energy Audit		100%			100%
Demand Response 3					0%
<b>Industrial Program</b>					
Retrofit		6%	94%		100%
<b>Home Assistance Program</b>					
Home Assistance Program	100%				100%
Demand Response 3					0%
<b>Pre-2011 Programs completed in 2011</b>					
Electricity Retrofit Incentive Program			90%		90%
High Performance New Construction		100%			100%

2012 CDM Programs	Rate Allocations for LRAMVA				
	Residential	GS<50 kW	GS>50 kW	Street Lighting	Total
<b>Consumer Program</b>					
Appliance Retirement	100%				100%
Appliance Exchange	100%				100%
HVAC Incentives	100%				100%
Conservation Instant Coupon Booklet	100%				100%
Bi-Annual Retailer Event	100%				100%
<b>Business Program</b>					
Direct Install Lighting		100%			100%
Demand Response 3			0%		0%
<b>Industrial Program</b>					
Retrofit		18%	82%		100%
<b>Home Assistance Program</b>					
Home Assistance Program	100%				100%
<b>Pre-2011 Programs completed in 2011</b>					
High Performance New Construction		100.00%			100%

2013 CDM Programs	Rate Allocations for LRAMVA				
	Residential	GS<50 kW	GS>50 kW	Street Lighting	Total
<b>Consumer Program</b>					
Appliance Retirement	100%				100%
Appliance Exchange	100%				100%
HVAC Incentives	100%				100%
Conservation Instant Coupon Booklet	100%				100%
Bi-Annual Retailer Event	100%				100%
<b>Business Program</b>					
Direct Install Lighting		100%			100%
Demand Response 3		0%			0%
<b>Industrial Program</b>					
Retrofit		23%	77%		100%
Demand Response 3			0%		0%
<b>Home Assistance Program</b>					
Home Assistance Program	100%				100%

2014 CDM Programs	Rate Allocations for LRAMVA				
	Residential	GS<50 kW	GS>50 kW	Street Lighting	Total
<b>Consumer Program</b>					
Appliance Retirement	100%				100%
Appliance Exchange	100%				100%
HVAC Incentives	100%				100%
Conservation Instant Coupon Booklet	100%				100%
Bi-Annual Retailer Event	100%				100%
<b>Business Program</b>					
Direct Install Lighting		100%			100%
Energy Audit			100.00%		100%
Demand Response 3		0%			0%
<b>Industrial Program</b>					
Energy Manager			0%		0%
Retrofit		8%	91%	1%	100%
Demand Response 3			0%		0%
<b>Home Assistance Program</b>					
Home Assistance Program	100%				100%
<b>Other</b>					
Time of Use Savings	50%	50%			100%

2015 CDM Programs	Rate Allocations for LRAMVA				
	Residential	GS<50 kW	GS>50 kW	Street Lighting	Total
<b>Legacy Framework</b>					
<b>Residential Program</b>					
Coupon Initiative	100%				100%
Bi-Annual Retailer Event Initiative	100%				100%
Appliance Retirement Initiative	100%				100%
HVAC Incentives Initiative	100%				100%
<b>Commercial &amp; Institutional Program</b>					
Energy Audit Initiative			100%		100%
Efficiency: Equipment Replacement Incentive Initiative		12%	88%		100%
Direct Install Lighting and Water Heating Initiative		100%			100%
<b>Industrial Program</b>					
Process and Systems Upgrades Initiatives - Energy Manager Initiative			100%		100%

<b>Low Income Program</b>				
Low Income Initiative	100%			100%
<b>Other</b>				
<b>Conservation First Framework</b>				
<b>Residential Province-Wide Programs</b>				
Save on Energy Coupon Program	100%			100%
Save on Energy Heating & Cooling Program	100%			100%
<b>Non-Residential Province-Wide Programs</b>				
Save on Energy Retrofit Program		30%	65%	95%

2016 CDM Programs	Rate Allocations for LRAMVA				
	Residential	GS<50 kW	GS>50 kW	Street Lighting	Total
<b>Conservation First Framework</b>					
<b>Residential Province-Wide Programs</b>					
Save on Energy Coupon Program	100%				100%
Save on Energy Heating & Cooling Program	100%				100%
<b>Non-Residential Province-Wide Programs</b>					
Save on Energy Retrofit Program		0%	0%		100%
Save on Energy Small Business Lighting Program		100%			100%
Save on Energy Energy Manager Program			100%		100%

2017 CDM Programs	Rate Allocations for LRAMVA				
	Residential	GS<50 kW	GS>50 kW	Street Lighting	Total
<b>Conservation First Framework</b>					
<b>Residential Province-Wide Programs</b>					
Save on Energy Coupon Program	100%				100%
Save on Energy Heating & Cooling Program	100%				100%
Save on Energy Home Assistance Program	100%				100%
<b>Non-Residential Province-Wide Programs</b>					
Save on Energy Retrofit Program		10%	90%		100%
Save on Energy Small Business Lighting Program		100%			100%
Save on Energy Energy Manager Program			100%		100%

















Loss Revenue in 2020 from 2020 programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Loss Revenues in 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Forecast Loss Revenues in 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LAARVA in 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note: LDC to make note of key assumptions included above

[Return to top](#)

Supporting Documentation:  
LDC Persistence Savings Results from IESO

**Legend**

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

- Instructions**
- Columns B to H of this tab have been structured in a way to match the format of the persistence report provided by the IESO. Please copy and paste the program information by initiative in Column B to H and the corresponding demand and energy savings data by initiative in Column I to BT of this work form.
  - Please identify the source of the report via the dropdown list in Column C.
  - To facilitate the identification of adjustments that may be available in a prospective year's results report, it will be easier to sort all the savings by implementation year (Column H). This can be done by clicking on the filter button at cell H5 (highlighted in orange). Before you sort values, please ensure that all table columns have filters.
  - Please identify what the savings value represents (i.e., current year savings for the year or an adjustment to a prior year) via the dropdown list in Column E. Current year savings would be identified with an implementation year that matches the year of the persistence report. A savings adjustment would be identified with a prior year implementation in the future year's results report.
  - Please manually input or link the applicable savings and adjustments (Columns I, to BT) for all applicable initiatives in Tabs 4 and 5 of this work form.
- NOTE: The Net Verified Peak Demand Savings table and Net Verified Energy Savings table below are in the reverse order to the accompanying tables in Tab 4 and Tab 5. The tables below match those provided by the IESO.**

Table 7. 2011-2020 Verified Program Results and Persistence into Future Years

Participating Party	Program	Initiative	LDC	Implementation Start Year	Quantity Measure	Quantity Source of Report	Persistence Status of Savings	Net Verified Annual Peak Demand Savings at the End-user Level (kW)												Net Verified Annual Energy Savings at the End-user Level (kWh)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
								2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	3015	3016	3017	3018	3019	3020	3021	3022	3023	3024	3025	3026	3027	3028	3029	3030	3031	3032	3033	3034	3035	3036	3037	3038	3039	3040	3041	3042	3043	3044	3045	3046	3047	3048	3049	3050	3051	3052	3053	3054	3055	3056	3057	3058	3059	3060	3061	3062	3063	3064	3065	3066	3067	3068	3069	3070	3071	3072	3073	3074	3075	3076	3077	3078	3079	3080	3081	3082	3083	3084	3085	3086	3087	3088	3089	3090	3091	3092	3093	3094	3095	3096	3097	3098	3099	3100	3101	3102	3103	3104	3105	3106	3107	3108	3109	3110	3111	3112	3113	3114	3115	3116	3117	3118	3119	3120	3121	3122	3123	3124	3125	3126	3127	3128	3129	3130	3131	3132	3133	3134	3135	3136	3137	3138	3139	3140	3141	3142	3143	3144	3145	3146	3147	3148	3149	3150	3151	3152	3153	3154	3155	3156	3157	3158	3159	3160	3161	3162	3163	3164	3165	3166	3167	3168	3169	3170	3171	3172	3173	3174	3175	3176	3177	3178	3179	3180	3181	3182	3183	3184	3185	3186	3187	3188	3189	3190	3191	3192	3193	3194	3195	3196	3197	3198	3199	3200	3201	3202	3203	3204	3205	3206	3207	3208	3209	3210	3211	3212	3213	3214	3215	3216	3217	3218	3219	3220	3221	3222	3223	3224	3225	3226	3227	3228	3229	3230	3231	3232	3233	3234	3235	3236	3237	3238	3239	3240	3241	3242	3243	3244	3245	3246	3247	3248	3249	3250	3251	3252	3253	3254	3255	3256	3257	3258	3259	3260	3261	3262	3263	3264	3265	3266	3267	3268	3269	3270	3271	3272	3273	3274	3275	3276	3277	3278	3279	3280	3281	3282	3283	3284	3285	3286	3287	3288



Feb-15	2011-2015	Q1	0.12%	-\$0.63	-\$49.30	\$51.34	\$0.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.79
Mar-15	2011-2015	Q1	0.12%	\$1.41	-\$49.71	\$56.75	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.85
Apr-15	2011-2015	Q2	0.09%	\$2.58	-\$37.51	\$46.52	\$0.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.91
May-15	2011-2015	Q2	0.09%	\$4.10	-\$37.82	\$50.56	\$0.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.19
Jun-15	2011-2015	Q2	0.09%	\$5.63	-\$38.13	\$54.61	\$0.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.47
Jul-15	2011-2015	Q3	0.09%	\$7.15	-\$38.44	\$58.66	\$0.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27.76
Aug-15	2011-2015	Q3	0.09%	\$8.68	-\$38.75	\$62.70	\$0.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.04
Sep-15	2011-2015	Q3	0.09%	\$10.20	-\$39.05	\$66.75	\$0.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.32
Oct-15	2011-2015	Q4	0.09%	\$11.72	-\$39.36	\$70.80	\$0.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43.61
Nov-15	2011-2015	Q4	0.09%	\$13.25	-\$39.67	\$74.85	\$0.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48.89
Dec-15	2011-2015	Q4	0.09%	\$14.77	-\$39.98	\$78.89	\$0.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54.17
<b>Total for 2015</b>				<b>\$7.52</b>	<b>-\$1,106.24</b>	<b>\$1,168.64</b>	<b>\$6.66</b>	<b>\$0.00</b>	<b>\$76.58</b>										
Amount Cleared																			
<b>Opening Balance for 2016</b>				<b>\$7.52</b>	<b>-\$1,106.24</b>	<b>\$1,168.64</b>	<b>\$6.66</b>	<b>\$0.00</b>	<b>\$76.58</b>										
Jan-16	2011-2016	Q1	0.09%	\$16.30	-\$40.29	\$82.94	\$0.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$59.46
Feb-16	2011-2016	Q1	0.09%	\$20.86	-\$40.56	\$87.04	\$0.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67.87
Mar-16	2011-2016	Q1	0.09%	\$25.42	-\$40.83	\$91.15	\$0.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.29
Apr-16	2011-2016	Q2	0.09%	\$29.98	-\$41.10	\$95.25	\$0.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84.70
May-16	2011-2016	Q2	0.09%	\$34.55	-\$41.38	\$99.36	\$0.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93.12
Jun-16	2011-2016	Q2	0.09%	\$39.11	-\$41.65	\$103.46	\$0.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$101.54
Jul-16	2011-2016	Q3	0.09%	\$43.67	-\$41.92	\$107.56	\$0.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109.95
Aug-16	2011-2016	Q3	0.09%	\$48.23	-\$42.19	\$111.67	\$0.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$118.37
Sep-16	2011-2016	Q3	0.09%	\$52.80	-\$42.46	\$115.77	\$0.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126.79
Oct-16	2011-2016	Q4	0.09%	\$57.36	-\$42.73	\$119.88	\$0.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135.20
Nov-16	2011-2016	Q4	0.09%	\$61.92	-\$43.01	\$123.98	\$0.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$143.62
Dec-16	2011-2016	Q4	0.09%	\$66.49	-\$43.28	\$128.08	\$0.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$152.03
<b>Total for 2016</b>				<b>\$504.21</b>	<b>-\$1,607.64</b>	<b>\$2,434.79</b>	<b>\$14.17</b>	<b>\$0.00</b>	<b>\$1,345.53</b>										
Amount Cleared																			
<b>Opening Balance for 2017</b>				<b>\$504.21</b>	<b>-\$1,607.64</b>	<b>\$2,434.79</b>	<b>\$14.17</b>	<b>\$0.00</b>	<b>\$1,345.53</b>										
Jan-17	2011-2017	Q1	0.09%	\$71.05	-\$43.55	\$132.19	\$0.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160.45
Feb-17	2011-2017	Q1	0.09%	\$76.67	-\$43.70	\$137.65	\$0.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$171.61
Mar-17	2011-2017	Q1	0.09%	\$82.69	-\$43.84	\$143.11	\$0.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$182.76
Apr-17	2011-2017	Q2	0.09%	\$88.51	-\$43.99	\$148.57	\$0.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$193.92
May-17	2011-2017	Q2	0.09%	\$94.33	-\$44.14	\$154.03	\$0.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$205.07
Jun-17	2011-2017	Q2	0.09%	\$100.15	-\$44.28	\$159.48	\$0.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$216.22
Jul-17	2011-2017	Q3	0.09%	\$105.97	-\$44.43	\$164.94	\$0.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$227.38
Aug-17	2011-2017	Q3	0.09%	\$111.79	-\$44.58	\$170.40	\$0.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$238.53
Sep-17	2011-2017	Q3	0.09%	\$117.62	-\$44.72	\$175.86	\$0.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249.69
Oct-17	2011-2017	Q4	0.13%	\$168.32	-\$61.19	\$247.26	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$365.70
Nov-17	2011-2017	Q4	0.13%	\$176.26	-\$61.39	\$254.70	\$1.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$370.91
Dec-17	2011-2017	Q4	0.13%	\$184.20	-\$61.59	\$262.14	\$1.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$386.12
<b>Total for 2017</b>				<b>\$1,881.98</b>	<b>-\$2,189.03</b>	<b>\$4,585.12</b>	<b>\$25.80</b>	<b>\$0.00</b>	<b>\$4,303.88</b>										
Amount Cleared																			
<b>Opening Balance for 2018</b>				<b>\$1,881.98</b>	<b>-\$2,189.03</b>	<b>\$4,585.12</b>	<b>\$25.80</b>	<b>\$0.00</b>	<b>\$4,303.88</b>										
Jan-18	2011-2018	Q1	0.13%	\$192.14	-\$61.79	\$269.59	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401.33
Feb-18	2011-2018	Q1	0.13%	\$192.14	-\$61.79	\$269.59	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401.33
Mar-18	2011-2018	Q1	0.13%	\$192.14	-\$61.79	\$269.59	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401.33
Apr-18	2011-2018	Q2	0.16%	\$242.09	-\$77.85	\$339.68	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.67
May-18	2011-2018	Q2	0.16%	\$242.09	-\$77.85	\$339.68	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.67
Jun-18	2011-2018	Q2	0.16%	\$242.09	-\$77.85	\$339.68	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.67
Jul-18	2011-2018	Q3	0.16%	\$242.09	-\$77.85	\$339.68	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.67
Aug-18	2011-2018	Q3	0.16%	\$242.09	-\$77.85	\$339.68	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.67
Sep-18	2011-2018	Q3	0.16%	\$242.09	-\$77.85	\$339.68	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$505.67
Oct-18	2011-2018	Q4	0.18%	\$277.96	-\$89.39	\$390.01	\$2.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580.59
Nov-18	2011-2018	Q4	0.18%	\$277.96	-\$89.39	\$390.01	\$2.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580.59
Dec-18	2011-2018	Q4	0.18%	\$277.96	-\$89.39	\$390.01	\$2.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$580.59
<b>Total for 2018</b>				<b>\$4,744.81</b>	<b>-\$3,109.65</b>	<b>\$8,601.99</b>	<b>\$46.53</b>	<b>\$0.00</b>	<b>\$10,283.68</b>										
Amount Cleared																			
<b>Opening Balance for 2019</b>				<b>\$4,744.81</b>	<b>-\$3,109.65</b>	<b>\$8,601.99</b>	<b>\$46.53</b>	<b>\$0.00</b>	<b>\$10,283.68</b>										
Jan-19	2011-2019	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Feb-19	2011-2019	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mar-19	2011-2019	Q1	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Apr-19	2011-2019	Q2	0.00%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
May-19	2011-2019	Q2	0.00%</																

# Appendix 6: Account 1595 Workform

*(Presented in PDF and Excel Format)*

# 1595 Analysis Workform

Step 1

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		\$215,476	-\$82,396	\$133,080	\$130,545	\$2,535	\$2,204	\$4,739	1.9%
Account 1589 - Global Adjustment		\$411,478	\$8,044	\$419,522	\$408,887	\$10,635	\$2,022	\$12,657	2.5%
<b>Total Group 1 and Group 2 Balances</b>		<b>\$626,954</b>	<b>-\$74,352</b>	<b>\$552,602</b>	<b>\$539,432</b>	<b>\$13,170</b>	<b>\$4,227</b>	<b>\$17,396</b>	<b>2.4%</b>

\*Unresolved differences of +/- 10% require further analysis and explanation. Amounts originally approved for disposition based on forecasted consumption or number of customers must be compared to actual figures.

### Additional Notes and Comments