



Ontario  
Energy  
Board

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# **DECISION AND RATE ORDER**

## **EB-2025-0021**

### **NEWMARKET-TAY POWER DISTRIBUTION LTD.**

**Application for rates and other charges to be effective January  
1, 2026**

**BEFORE:**        **Robert Dodds**  
                     Presiding Commissioner

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**December 11, 2025**

## 1. OVERVIEW

The Ontario Energy Board (OEB) is approving changes to the rates that Newmarket-Tay Power Distribution Ltd. (NT Power) charges to distribute electricity to its customers, effective January 1, 2026. This includes approval of NT Power's Z-factor funding request related to a severe ice storm on March 29, 2025.

NT Power currently maintains two separate rate zones. As a result of this Decision and Rate Order, there will be a monthly total bill increase of \$2.26 in the Newmarket-Tay Rate Zone (NTRZ) and \$2.15 in the Midland Rate Zone (MRZ) for a residential customer with a monthly consumption of 750 kWh. These changes do not factor in applicable taxes or the Ontario Electricity Rebate.

## 2. CONTEXT AND PROCESS

NT Power serves approximately 45,000 mostly residential and commercial electricity customers in the Town of Newmarket, Township of Tay and Town of Midland.

NT Power filed its application on August 20, 2025, under section 78 of the *Ontario Energy Board Act, 1998* and in accordance with [Chapter 3 \(Incentive Rate-Setting Applications\)](#) of the OEB's *Filing Requirements for Electricity Distribution Rate Applications* (Filing Requirements).

On August 23, 2018, the OEB granted NT Power approval to purchase and amalgamate with Midland Power Utility Corporation.<sup>1</sup> In its decision, the OEB determined that NT Power would maintain two separate rate zones, the NTRZ and MRZ, for up to a ten-year deferral period at which point NT Power's rates would be rebased.

This application, pertaining to both rate zones, is based on the Price Cap Incentive Rate-setting (Price Cap IR) option. The Price Cap IR option is one of three incentive rate-setting mechanisms (IRM) used by the OEB.<sup>2</sup> It involves the setting of rates through a cost of service application in the first year and mechanistic price cap adjustments which may be approved through IRM applications in each of the ensuing adjustment years.

The OEB follows a standardized and streamlined process for processing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements. The distributor then reviews, completes, and includes the models with its application, and may update the models during the proceeding to make any necessary corrections or to incorporate new rate-setting parameters as they become available.

NT Power is seeking approval for the disposition of Group 1 Deferral and Variance Accounts (DVAs) on a consolidated basis, along with updates to consolidated Retail Transmission Service Rates (RTSRs) and Low Voltage charges. These amounts will be recorded in NT Power's consolidated Group 1 accounts. This request follows the OEB's May 22, 2025 Decision and Order,<sup>3</sup> which authorized NT Power to consolidate its Group 1 and Group 2 DVAs, among other items, across its two rate zones.

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<sup>1</sup> EB-2017-0269, Decision and Order, August 23, 2018

<sup>2</sup> Each of these options is explained in the OEB's [Handbook for Utility Rate Applications](#).

<sup>3</sup> EB-2024-0309, Decision and Rate Order, May 22, 2025

In the NTRZ Rate Generator Model, NT Power provides consolidated Group 1 balances, related billing determinants, historical transmission charges, and Low Voltage charges billed to NT Power. Consolidating this data enables the calculation of Group 1 rate riders, RTSRs, and Low Voltage charges applicable to both rate zones. However, due to limitations in the Rate Generator Model, the Group 1, RTSR, and Low Voltage tabs in the MRZ Rate Generator Model are not used for calculating these charges. Instead, NT Power manually entered the consolidated rate riders and charges derived from the NTRZ Rate Generator Model into the tariff section of the MRZ Rate Generator Model.

Notice of the application was issued on September 3, 2025. The Vulnerable Energy Consumers Coalition (VECC) requested intervenor status and cost eligibility, which were approved.

The application was supported by pre-filed written evidence and completed Rate Generator Models and, as required during the proceeding, NT Power updated and clarified the evidence.

NT Power responded to interrogatories from OEB staff and VECC. Final submissions on the application were filed by OEB staff, VECC and NT Power.

### 3. DECISION OUTLINE

Each of the following issues is addressed in this Decision and Rate Order, together with the OEB's findings.

- Annual Adjustment Mechanism
- Shared Tax Adjustments
- Retail Transmission Service Rates
- Low Voltage Service Rates
- Group 1 Deferral and Variance Accounts
- Lost Revenue Adjustment Mechanism Variance Account
- Z-factor

Instructions for implementing NT Power's new rates and charges are set out in the final section of this Decision and Rate Order.

This Decision and Rate Order does not address rates and charges approved by the OEB in prior proceedings, such as specific service charges<sup>4</sup> and loss factors, which are out of the scope of an IRM proceeding and for which no further approvals are required to continue to include them on the distributor's Tariff of Rates and Charges.

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<sup>4</sup> Certain service charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. For example, the OEB's Decision and Order in EB-2025-0199, June 19, 2025, established the adjustment for energy retailer service charges, effective January 1, 2026; and the OEB's Decision and Order in EB-2025-0200, issued June 19, 2025, established the 2026 Wireline Pole Attachment Charge, effective January 1, 2026.

## 4. ANNUAL ADJUSTMENT MECHANISM

NT Power has applied to change its rates, effective January 1, 2026. The proposed rate change is based on a mechanistic rate adjustment using the OEB-approved **inflation minus X-factor** formula applicable to IRM applications. The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.<sup>5</sup>

The components of the Price Cap adjustment formula applicable to NT Power are set out in the table below. Inserting these components into the formula results in a 3.55% increase to NT Power's rates: **3.55% = 3.70% - (0.00% + 0.15%)**.

**Table 4.1: Price Cap IR Adjustment Formula**

| Components                    |  | Amount |
|-------------------------------|--|--------|
| Inflation factor <sup>6</sup> |  | 3.70%  |
| Less: X-factor                | Productivity factor <sup>7</sup>             | 0.00%  |
|                               | Stretch factor (0.00% to 0.60%) <sup>8</sup> | 0.15%  |

An inflation factor of 3.70% applies to all IRM applications for the 2026 rate year. The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that varies among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience declining net income. The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all IRM applications for the 2026 rate year. The stretch factor component of the X-factor is one of five stretch factor groupings established by the OEB, ranging from 0.00% to 0.60%. The stretch factor assigned to any distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario.

<sup>5</sup> The adjustment does not apply to the following components of delivery rates: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges (other than the Wireline Pole Attachment charge), and microFIT charge.

<sup>6</sup> OEB Letter, 2026 Inflation Parameters, issued June 11, 2025

<sup>7</sup> Report of the Ontario Energy Board – “Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors” EB-2010-0379, December 4, 2013

<sup>8</sup> Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2024 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 18, 2025

OEB staff submitted that it has no concerns with NT Power proposed Price Cap adjustment.<sup>9</sup>

## Findings

NT Power's request for a 3.55% rate increase is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and NT Power's new rates shall be effective January 1, 2026.

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<sup>9</sup> OEB Staff Submission, October 31, 2025, p. 2

## 5. SHARED TAX ADJUSTMENTS

In any adjustment year of an IRM term, a change in legislation may result in a change to the amount of taxes payable by a distributor.<sup>10</sup> OEB policy is that the impacts of such legislated tax changes are shared equally between shareholders and customers.<sup>11</sup> The shared tax change amount, whether in the form of a credit or a debit, will be assigned to customer rate classes in the same proportions as the OEB-approved distribution revenue by rate class from the distributor's last cost of service proceeding.

For the NTRZ, the application identifies a total tax decrease of \$84,597, resulting in a shared amount of \$42,299 to be refunded to ratepayers.

For the MRZ, the application identifies a total tax decrease of \$185, resulting in a shared amount of \$92 to be refunded to the ratepayers. This allocated tax sharing amount does not produce a rate rider to the fourth decimal place, in one or more rate classes. In such situations where the Rate Generator Model does not compute rate riders, distributors are required to transfer the entire OEB-approved tax sharing amount into the Disposition and Recovery of Regulatory Balances Control Account (Account 1595) for disposition at a later date.

OEB staff submitted that it has no concerns regarding the proposed shared tax savings adjustments.<sup>12</sup>

### Findings

The OEB approves the tax sharing refund of \$42,299 for the NTRZ. The amount shall be refunded through a fixed monthly rate rider for residential customers, and through riders calculated on a volumetric basis for all other customers over a one-year period from January 1, 2026 to December 31, 2026.

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<sup>10</sup> On July 25, 2019, the OEB issued a [letter](#) providing accounting guidance with respect to changes in capital cost allowance (CCA) rules. The guidance provides that impacts from changes in CCA rules will not be assessed in IRM proceedings, and that any request for disposition of amounts related to CCA changes is to be deferred to the distributor's next cost-of-service rate proceeding. A distributor's request for disposition of shared tax adjustment amounts in an IRM application should, therefore, be comprised only of impacts for tax changes unrelated to CCA. Chapter 3 Filing Requirements, section 3.2.8, notes that the Rate Generator Model reflects the change in the Small Business Deduction phase-out.

<sup>11</sup> EB-2007-0673, [Supplemental Report of the Board on 3<sup>rd</sup> Generation Incentive Regulation for Ontario's Electricity Distributors](#), September 17, 2008, p. 35

<sup>12</sup> OEB Staff Submission, October 31, 2025, p. 2



The OEB also approves the tax sharing refund of \$92 for the MRZ. As the allocated tax sharing amount does not produce a rate rider in one or more rate classes, the OEB directs NT Power to record the refund amount of \$92 in Account 1595 (2026).

## 6. RETAIL TRANSMISSION SERVICE RATES

In Ontario, some distributors are connected directly to a licensed transmitter, while others may be embedded, or partially embedded, within the distribution system of another licensed distributor. NT Power is partially embedded within Hydro One Networks Inc.'s (Hydro One) distribution system.

On October 9, 2025, the OEB announced preliminary Uniform Transmission Rates (UTRs) effective January 1, 2026. The OEB also announced that an embedded distributor should update its RTSRs with Hydro One's proposed host-RTSRs.<sup>13</sup>

The OEB sets the UTRs based on the approved revenue requirements for multiple transmitters. Preliminary UTRs are based on those revenue requirements that have already been approved for 2026. These preliminary UTRs are to be used for the setting of RTSRs to minimize the accumulation of variances in Retail Settlement Variance Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge). The cost consequences of any future adjustment to 2026 UTRs to reflect remaining approvals to a transmitter's revenue requirement will be tracked in these accounts and recovered over time.

To recover its cost of transmission services, NT Power requests approval to adjust the RTSRs that it charges its customers in accordance with the preliminary UTRs and host-RTSRs for Hydro One.

On March 31, 2025, the OEB issued a report on the design of a new Electric Vehicle Charging Rate (EVC Rate), *Electric Vehicle Charging Rate Overview – Final Report*. The EVC Rate reduces the RTSRs that participating electric vehicle charging stations pay. The report requires electricity distributors to begin offering the EVC Rate to eligible customers in 2026, once their OEB-approved 2026 distribution rates become effective.

### Findings

NT Power's proposed adjustment to its RTSRs is approved.

The RTSRs have been adjusted based on the preliminary UTRs and proposed host-RTSRs for Hydro One.<sup>14</sup>

If final UTRs and/or final host-RTSRs differ from the preliminary UTRs or proposed host-RTSRs, the resulting differences will be captured in Retail Settlement Variance

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<sup>13</sup> EB-2025-0232, OEB Letter "2026 Preliminary Uniform Transmission Rates and Hydro One Sub-Transmission Rates", issued October 9, 2025

<sup>14</sup> *Ibid.*

Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge).

In accordance with the OEB's March 31, 2025, report, NT Power will provide eligible electric vehicle charging station customers with the option to elect to be charged the RTSRs on the basis of the EVC Rate.

## 7. LOW VOLTAGE SERVICE RATES

NT Power is partially embedded within Hydro One's distribution system.

Low voltage transactions, which are not part of the wholesale electricity market, are charged to a distributor by its host distributor. To recover the cost of its low voltage transactions, NT Power requests approval to adjust its Low Voltage Service Rates that it charges its customers as part of this IRM application. The adjusted Low Voltage Service Rates are based on the current OEB-approved host distributor sub-transmission rates and the most recent demand data for low voltage transactions.

OEB staff submitted that it has no concerns with NT Power's request to adjust its Low Voltage Service Rates.<sup>15</sup>

### Findings

NT Power's proposed adjustments to its Low Voltage Service Rates are approved. These rates have been updated based on the current OEB-approved host distributor's sub-transmission rates. In the event that the OEB updates the approved host distributor sub-transmission rates during NT Power's 2026 rate year, any resulting differences are to be captured in Account 1550 (LV Variance Account).

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<sup>15</sup> OEB Staff Submission, October 31, 2025, p. 1

## 8. GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 DVAs to determine whether those balances should be disposed of. OEB policy states that Group 1 account balances should be disposed of if they exceed, on a net basis (as a debit or credit), a pre-set disposition threshold of \$0.001 per kWh, unless a distributor can justify why balances should not be disposed of.<sup>16</sup> If the net balance does not exceed the threshold, a distributor may still request disposition.<sup>17</sup>

The 2024 year-end net balance for NT Power's Group 1 accounts eligible for disposition, including interest projected to December 31, 2025, is a debit of \$3,438,518, and pertains to variances accumulated during the 2024 calendar year. This amount represents a total claim of \$0.0041 per kWh, which exceeds the pre-set disposition threshold of \$0.001 per kWh.

NT Power has requested disposition of this amount over a one-year period.

Included in the Group 1 accounts are certain variances related to costs that are paid for by a distributor's customers. Customers pay different costs, depending on their classification. "Class A" customers, who participate in the Industrial Conservation Initiative, pay for Global Adjustment (GA) charges based on their contribution to the five highest Ontario demand peaks over a one-year period. "Class B" customers pay for GA charges based on their monthly consumption, either as a standalone charge or embedded in the Regulated Price Plan (RPP).<sup>18</sup> A similar mechanism applies to Class A and Class B customers for Capacity Based Recovery (CBR) charges.<sup>19</sup> The balance in the GA variance account is attributable to non-RPP Class B customers and is disposed of through a separate rate rider. The balance in the CBR Class B variance account is attributable to all Class B customers.

NT Power had one or more Class A customers during the period in which variances accumulated so it has applied to have the balance of the CBR Class B variance account disposed of through a separate rate rider for Class B customers to ensure proper allocation between Class A and Class B customers.

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<sup>16</sup> Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative" (EDDVAR), EB-2008-0046, July 31, 2009

<sup>17</sup> OEB letter, "Update to the Electricity Distributors' Deferral and Variance Account Review ("EDDVAR Report"), released July 2009 (EB-2008-0046)", issued July 25, 2014

<sup>18</sup> For additional details on the Global Adjustment charge, refer to the Independent Electricity System Operator (IESO)'s [website](#).

<sup>19</sup> All Class B customers (RPP and non-RPP) pay the CBR as a separate charge based on their monthly consumption. For additional details on the CBR for Class A customers, refer to the IESO's [website](#).

OEB staff took no issue with DVA balances as filed.<sup>20</sup> VECC did not file a submission on the DVA balances.

## Findings

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.

The OEB approves the disposition of a debit balance of \$3,438,518 as of December 31, 2024, including interest projected to December 31, 2025, for Group 1 accounts on a final basis.

Table 8.1 identifies the principal and interest amounts, which the OEB approves for disposition.

**Table 8.1: Group 1 Deferral and Variance Account Balances**

| Account Name and Number                                |      | Principal Balance (\$) A | Interest Balance (\$) B | Total Claim (\$) C=A+B |
|--|------|--------------------------|-------------------------|------------------------|
| LV Variance Account                                    | 1550 | 559,114                  | 42,481                  | 601,595                |
| Smart Metering Entity Charge Variance Account          | 1551 | (35,897)                 | (4,807)                 | (40,705)               |
| RSVA - Wholesale Market Service Charge                 | 1580 | (160,745)                | 39,261                  | (121,485)              |
| Variance WMS - Sub-account CBR Class B                 | 1580 | 277,636                  | 3,193                   | 280,829                |
| RSVA - Retail Transmission Network Charge              | 1584 | 782,527                  | 72,154                  | 854,681                |
| RSVA - Retail Transmission Connection Charge           | 1586 | 302,278                  | 28,091                  | 330,369                |
| RSVA – Power   | 1588 | 314,136                  | 11,431                  | 325,568                |
| RSVA - Global Adjustment                               | 1589 | 1,141,057                | 75,360                  | 1,216,416              |
| Disposition and (Refund) of Regulatory Balances (2021) | 1595 | 65,782                   | (74,531)                | (8,749)                |
| <b>Total for Group 1 Accounts</b>                      |      | <b>3,245,887</b>         | <b>192,631</b>          | <b>3,438,518</b>       |

<sup>20</sup> OEB Staff Submission, October 31, 2025, p. 1

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in the *Accounting Procedures Handbook for Electricity Distributors*.<sup>21</sup> The date of the transfer must be the same as the effective date for the associated rates, which is generally the start of the rate year.

The OEB approves these balances to be disposed of through final rate riders, charges, or payments, as calculated in the Rate Generator Models. The final rate riders, charges, and payments, as applicable, will be in effect over a one-year period from January 1, 2026 to December 31, 2026.<sup>22</sup>

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<sup>21</sup> Article 220, Account Descriptions, *Accounting Procedures Handbook for Electricity Distributors*, effective January 1, 2012

<sup>22</sup> 2026 IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B\_Allocation and Tab 7 Calculation of Def-Var RR

## 9. LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT

The OEB has historically used a Lost Revenue Adjustment Mechanism (LRAM) Variance Account (LRAMVA) to capture implications for a distributor's revenues which arise from differences between actual and forecast Conservation and Demand Management (CDM) savings included in its last OEB-approved load forecast. The use of the LRAMVA is no longer the default approach for CDM activities. The OEB has issued guidelines to electricity distributors related to non-wires solutions.<sup>23</sup> In accordance with these guidelines, a distributor may request the use of an LRAMVA for distribution-rate funded non-wires solutions, and this may include traditional CDM activities or Local Initiatives Program activities, with need to be determined on a case-by-case basis.

Distributors delivered CDM programs to their customers through the Conservation First Framework (CFF) that began on January 1, 2015, until March 20, 2019, when the CFF was revoked.<sup>24</sup>

Distributors that do not have a confirmed zero balance in the LRAMVA are required to seek disposition as part of their IRM application, with supporting information, or provide a rationale for not doing so.<sup>25</sup>

Distributors are also eligible to make a LRAMVA request relating to persisting impacts of conservation programs until their next rebasing. The OEB previously provided direction for distributors to seek approval of LRAM-eligible amounts for 2023 onwards on a prospective basis, and a rate rider in the corresponding rate year, to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application.<sup>26</sup>

NT Power had LRAM-eligible amounts for future years approved on a prospective basis in a previous year. For the 2026 rate year, NT Power was approved for a prospective LRAM-eligible amount of \$206,836 in 2025 dollars for the NTRZ and \$7,701 for the MRZ.<sup>27</sup> Prospective LRAM amounts are to be adjusted mechanistically by the approved inflation minus X-factor applicable to IRM applications in effect for a given year and

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<sup>23</sup> *Non-Wires Solutions Guidelines for Electricity Distributors*, March 28, 2024

<sup>24</sup> On March 20, 2019 the Minister of Energy, Northern Development and Mines (now the Minister of Energy and Mines) issued separate Directives to the OEB and the IESO.

<sup>25</sup> Chapter 3 Filing Requirements, section 3.2.7.1

<sup>26</sup> EB-2021-0106, *Conservation and Demand Management Guidelines for Electricity Distributors*, December 20, 2021, p. 27

<sup>27</sup> EB-2024-0042, *Decision and Rate Order*, December 12, 2024



recovered through a rate rider in the corresponding rate year.<sup>28</sup> Applying NT Power's approved 2026 inflation minus X-factor adjustments to the previously approved prospective balance for the 2026 rate year, results in an amount of \$214,178 for the NTRZ and \$7,974 for the MRZ.

## Findings

The OEB approves the disposition of the mechanistically adjusted LRAM-eligible amounts for the 2026 rate year of \$214,178 for NTRZ and \$7,974 for the MRZ. The OEB also confirms the previously approved LRAM-eligible amounts, which have been mechanistically adjusted to 2026 dollars by applying the approved inflation minus X-factor, as set out in Tables 9.1 and 9.2 below.<sup>29</sup>

**Table 9.1: LRAM-Eligible Amounts for Prospective Disposition - NTRZ**

| Year | LRAM-Eligible Amount (in 2025\$) | LRAM-Eligible Amount (in 2026\$) <sup>30</sup> |
|------|----------------------------------|--|
| 2027 | 185,831                          | 192,428  |

**Table 9.2: LRAM-Eligible Amounts for Prospective Disposition - MRZ**

| Year | LRAM-Eligible Amount (in 2025\$) | LRAM-Eligible Amount (in 2026\$) <sup>31</sup> |
|------|----------------------------------|--|
| 2027 | (1,141)                          | (1,182)  |

<sup>28</sup> Chapter 3 Filing Requirements, section 3.2.7.1

<sup>29</sup> EB-2024-0042, Decision and Rate Order, date of issue December 12, 2024

<sup>30</sup> Calculated as: (approved LRAM-eligible amount for a given rate year in 2025 dollars) x (2026 approved inflation minus X-factor).

<sup>31</sup> *Ibid.*

## 10. Z-FACTOR

On March 29, 2025, a severe ice storm occurred affecting both the NTRZ and MRZ of NT Power's service area. As the ice storm intensified, multiple upstream 44 kV feeders supplying NT Power's distribution stations in the MRZ locked out due to downed trees making contact with overhead lines. This resulted in a loss of supply to the region and widespread outages. The ice storm resulted in damage to parts of NT Power's distribution network and impacted 26% of its customer base.

NT Power requests to recover \$160,431 (including carrying charges) in incremental operating, maintenance, and administration (OM&A) costs associated with the severe ice storm through a Z-factor claim. NT Power is proposing to recover this amount through a 12-month rate rider, effective January 1, 2026. NT Power indicated that it incurred \$47,363 in capital-related costs due to the ice storm. However, recovery of these capital-related costs is not being requested. Table 10.1 provides a breakdown of the costs incurred by NT Power related to the ice storm.<sup>32</sup>

**Table 10.1: Breakdown of Costs Incurred**

|                    | <b>Total (\$)</b> |
|--------------------|-------------------|
| Labour             | 124,711           |
| Material           | 4,325             |
| Equipment          | 20,540            |
| Sub-contractors    | 4,928             |
| Other              | 2,746             |
| <b>Total</b>       | <b>157,250</b>    |
| Carrying Charges   | 3,181             |
| <b>Total Claim</b> | <b>160,431</b>    |

<sup>32</sup> Interrogatory Response #4

Z-factors are intended to provide for unforeseen events outside of a distributor's management control.<sup>33</sup> In order for amounts to be considered for recovery by way of a Z-factor, the amounts must satisfy the following three eligibility criteria:

- Causation: Amounts should be directly related to the Z-factor event. The amount must be clearly outside of the base upon which rates were derived.
- Materiality: The amounts must exceed the OEB-defined materiality threshold and have a significant influence on the operation of the distributor; otherwise they should be expensed in the normal course and addressed through organizational productivity improvements.
- Prudence: The amounts must have been prudently incurred. This means that the distributor's decision to incur the amounts must represent the most cost-effective option (not necessarily least initial cost) for ratepayers.<sup>34</sup>

OEB staff and VECC differed in their views on NT Power's Z-factor claim. OEB staff did not object to the claim while VECC submitted that the OEB should not approve the request.

### Causation

NT Power stated that the costs resulting from the ice storm were unforeseen and outside of its control. NT Power also noted that it maintains a proactive vegetation management program to ensure compliance with overhead clearance requirements, but due to the intensity of the storm (as well as the weight of the accumulated ice), it caused trees to bend / break and come into contact with overhead equipment and result in service disruptions.<sup>35</sup> NT Power further stated that it could not have reasonably designed or managed its distribution system to avoid all of the damage and outages resulting from the ice storm, and therefore, could not have included the amounts in rates.<sup>36</sup>

OEB staff submitted that the costs incurred as a result of the ice storm qualify for Z-factor treatment in accordance with the OEB's policy and practice.<sup>37</sup> OEB staff noted

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<sup>33</sup> EB-2007-0673, *Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors*, July 14, 2008, p. 34

<sup>34</sup> Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors July 14, 2008

<sup>35</sup> Manager's Summary, pp. 22-23

<sup>36</sup> *Ibid.*

<sup>37</sup> OEB Staff Submission, October 31, 2025, p. 5

that, through interrogatories,<sup>38</sup> NT Power confirmed that the total claim of \$160,431 was outside of the base upon which rates were derived and that it did not have any Emergency OM&A amounts included in rates. OEB staff further submitted that NT Power could not have reasonably designed or managed its distribution system to avoid all of the damage and outages resulting from the ice storm, and consequently, could not have included these amounts in rates.

In its submission, VECC noted that NT Power's labour costs (\$124,711 of the Z-factor claim) consisted of 754.5 regular hours and 567.5 overtime hours – totalling \$50,974 and \$73,736, respectively. VECC submitted that only incremental labour (i.e., overtime) is eligible for inclusion in the Z-factor claim, and that regular hours (\$50,974) should be excluded. VECC stated that this approach is consistent with previous OEB Z-factor decisions<sup>39</sup> and InnPower Corporation's (InnPower) current Z-factor application<sup>40</sup> before the OEB, which states that operating expenses included in its application consist of incremental labour. Based on this, VECC submitted that NT Power's Z-factor amount should be reduced to \$109,457 and therefore does not meet materiality of \$130,056.<sup>41</sup>

NT Power disagreed with the submission made by VECC, stating that the circumstances for both proceedings it referenced are different than those of NT Power's Z-factor. Even though Elexicon Energy Inc. (Elexicon Energy) 2023 Z-factor application and InnPower's 2024 IRM Application did not propose to include costs for regular hours in their Z-factor claims, both claims included a significant amount of capital, which NT Power excluded from its claim. Further, NT Power stated that both claims also included a significant amount for third-party contractor costs, representing 46% and 63% of Elexicon Energy's and InnPower's Z-factor costs, respectively.<sup>42</sup> NT Power noted that its third-party contractor costs only account for 3% of the total claim. As a result, NT Power submitted that it would not be reasonable or fair to be denied recovery because it prudently chose to use internal labour where possible, instead of a third-party contractor at overtime rates. Such an approach, as argued by NT Power, would inherently encourage distributors to seek outside services in emergency situations, even when staff are available, which not only increases restoration times but drives up ratepayer costs with absolutely no customer benefit.<sup>43</sup>

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<sup>38</sup> Interrogatory Responses #5 and #6

<sup>39</sup> EB-2022-0317, Elexicon Energy Inc., Decision and Order, June 15, 2023, p. 8 and EB-2023-0013, InnPower Corporation, VECC # 4(a)

<sup>40</sup> EB-2025-0027

<sup>41</sup> VECC Submission, October 31, 2025, pp. 2-3

<sup>42</sup> For Elexicon Energy, third-party costs are \$2,102,298 out of total costs of \$4,602,788 (EB-2022-0317, Decision and Order, June 13, 2023, p. 8). For InnPower, third-party costs of \$772,276 out of total costs of \$1,224,964. (EB-2025-0027, InnPower Corporation, Application, August 14, 2025, p. 20)

<sup>43</sup> NT Power Reply Submission, November 11, 2025, p. 2

### Materiality

The OEB-defined materiality threshold for a Z-factor claim is 0.5% of revenue requirement for a distributor with a revenue requirement between \$10 million and \$200 million. NT Power stated that its consolidated revenue requirement – when escalated to 2026 – is \$26,011,156, resulting in a materiality threshold of \$130,056. NT Power determined its consolidated revenue requirement by escalating each of its legacy distributor's revenue requirements by the OEB-approved annual rate increase (i.e., inflation less X factor) for each rate zone. As the Z-factor claim amount exceeded the materiality threshold calculated by NT Power, it stated that the materiality criterion had been met.<sup>44</sup>

OEB staff submitted that the materiality threshold applicable to NT Power had been met,<sup>45</sup> while VECC submitted that, when the Z-factor amount is adjusted by \$50,974 to exclude regular hours, it does not meet the materiality threshold.<sup>46</sup>

NT Power submitted that the costs for the regular hours incurred are incremental to amounts in base rates. NT Power stated that ice storm restoration activities did not displace other planned and necessary work that employees were earmarked for and that such projects / initiatives are still required to be completed, and are on track to be, with additional reliance on overtime and third-party contractors.<sup>47</sup>

### Prudence

NT Power stated that it acted prudently in addressing the ice storm. Its priority was to restore service to its customers as quickly and safely as possible, while deploying all available internal resources to restoration efforts and issuing all materials directly from stores to minimize premiums for emergency purchases and expedited delivery.<sup>48</sup> The restoration efforts undertaken by NT Power were all completed by internal staff, with the exception of assistance from a third-party vegetation management provider.

OEB staff submitted that NT Power established prudence by noting that the distributor called upon available internal and external resources to address the ice storm outage, relying on only one sub-contractor, at a total cost of \$4,928 for a bucket truck with a chipper. Further, OEB staff recognized that NT Power acted promptly and restored

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<sup>44</sup> Manager's Summary, p. 23

<sup>45</sup> OEB Staff Submission, October 31, 2025, p. 5

<sup>46</sup> VECC Submission, October 31, 2025, p. 3

<sup>47</sup> NT Power Reply Submission, November 11, 2025, p. 2

<sup>48</sup> Manager's Summary, pp. 23-24

power within a reasonable period and had minimal deviations from its Emergency Operation Plan.<sup>49</sup>

VECC submitted that it takes no issue with NT Power's response to the March 29, 2025 storm event.

NT Power took no issue with the submissions of OEB staff or VECC regarding prudence.

## Findings

The OEB approves the full amount of NT Power's Z-factor claim of \$160,431 on the basis of causation, materiality and prudence as described in further detail following. The OEB will allow the inclusion of both the regular and overtime hours in the calculation of the Z-Factor on the basis that NT Power used a minimal amount (3%) of third-party contractor costs and excluded capital.

### Causation

The OEB finds that:

- I. the costs incurred as a result of the ice storm qualify for Z-factor treatment in accordance with the OEB's policy and practice.
- II. NT Power could not have reasonably designed or managed its distribution system to avoid all of the damage and outages resulting from this storm, and therefore, could not have included these amounts in OM&A rate envelopes.

### Materiality

The OEB finds that the materiality threshold applicable to NT Power as been met. The OEB-defined materiality threshold applicable to NT Power for Z-factors is calculated as 0.5% of the consolidated revenue requirement for a distributor with a distribution revenue requirement of between \$10 million and \$200 million. The consolidated revenue requirement escalated to 2026 for NT Power is \$26,011,156, and the corresponding materiality threshold is \$130,056. Therefore, NT Power's Z-factor claim of \$157,250, excluding carrying charges, meets the materiality criteria.

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<sup>49</sup> OEB Staff Submission, October 31, 2025, p. 6

Prudence

The OEB finds that NT Power exercised prudence based on the following:

- I. NT Power acted promptly and restored power within a reasonable period and had minimal deviations from its Emergency Operation Plan.
- II. NT Power called upon available internal and external resources to address the ice storm outage and the external resource consisted of only one contractor at minimal cost
- III. NT Power pays non-union employees overtime based on the employee's employment contract and does not pay management overtime as per legislation.

## 11. IMPLEMENTATION

This Decision and Rate Order is accompanied by Rate Generator Models, applicable supporting models, and a Tariff of Rates and Charges (Schedule A). The Rate Generator Models also incorporate the following regulatory rates and charges set out in Table 11.1.

**Table 11.1: Regulatory Rates and Charges**

| <b>Rates</b>   | <b>per kWh (\$)</b> |
|--|---------------------|
| Rural or Remote Electricity Rate Protection (RRRP)               | 0.0006              |
| Wholesale Market Service (WMS) billed to Class A and B Customers | 0.0041              |
| Capacity Based Recovery (CBR) billed to Class B Customers        | 0.0006              |
| <b>Charges</b>   | <b>(\$)</b>         |
| Smart Metering Entity Charge                                     | 0.42                |
| microFIT Charge  | 5.00                |
| Standard Supply Service - Administrative Charge (if applicable)  | 0.25                |

Each of the rates is a component of the “Regulatory Charge” on a customer’s bill and established separately by the OEB. The RRRP and WMS rates were set by the OEB on December 11, 2025.<sup>50</sup>

The Smart Metering Entity Charge is a component of the “Distribution Charge” on a customer’s bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on September 8, 2022.<sup>51</sup>

The Standard Supply Service Charge is a monthly fee set by the OEB that covers the administrative costs of an electricity distributor when a customer buys power directly from them under the RPP instead of a third-party energy retailer. This fixed charge is uniform across all utilities in the province and is in addition to the wholesale market service charge.

<sup>50</sup> EB-2025-0299, Decision and Order, December 11, 2025

<sup>51</sup> EB-2022-0137, Decision and Order, September 8, 2022



In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,<sup>52</sup> the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs in accordance with the established methodology. On November 27, 2025, the OEB issued a letter advising electricity distributors that the microFIT charge shall continue to be \$5.00 for the duration of the 2026 rate year (January 1 to December 31, 2026).<sup>53</sup>

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<sup>52</sup> EB-2010-0219, Report of the Board “Review of Electricity Distribution Cost Allocation Policy”, March 31, 2011

<sup>53</sup> OEB Letter, “Review of Fixed Monthly Charge for microFIT Generator Service Classification”, issued November 27, 2025

## 12. ORDER

### THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Newmarket-Tay Power Distribution Ltd.'s new final distribution rates shall be effective January 1, 2026, in accordance with this Decision and Rate Order.
2. The Tariff of Rates and Charges set out at Schedule A of this Decision and Rate Order is deemed draft until the following procedural steps have been complied with:
  - i. Newmarket-Tay Power Distribution Ltd. shall review the Tariff of Rates and Charges and shall file with the OEB a written confirmation of its completeness and accuracy, or provide a detailed explanation of any inaccuracies or missing information, by December 18, 2025.
  - ii. The Tariff of Rates and Charges will be considered final if Newmarket-Tay Power Distribution Ltd. does not provide a submission to the OEB that inaccuracies were found or information was missing pursuant to item 2.i
  - iii. If the OEB receives a submission from Newmarket-Tay Power Distribution Ltd. to the effect that inaccuracies were found or information was missing pursuant to item 2.i, the OEB will consider the submission and issue a Final Rate Order.
3. Newmarket-Tay Power Distribution Ltd. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.
4. In accordance with the OEB's March 31, 2025 report, *Electric Vehicle Charging Rate Overview – Final Report*, Newmarket-Tay Power Distribution Ltd will, as of January 1, 2026, provide eligible customers with the option to elect to be charged Retail Transmission Service Rates on the basis of the Electric Vehicle Charging Rate, subject to the standard terms and conditions set out in Appendix A of the report.

### COST AWARDS

The OEB will issue a separate decision on cost awards once the following steps are completed:

1. VECC shall file with the OEB and copy Newmarket-Tay Power Distribution Ltd. its cost claim no later than December 19, 2025.
2. Newmarket-Tay Power Distribution Ltd. shall file with the OEB and forward to VECC any objections to the claimed costs by January 9, 2026..

3. VECC shall file with the OEB and copy Newmarket-Tay Power Distribution Ltd. Any responses to any cost claim objection by January 16, 2026.
4. Newmarket-Tay Power Distribution Ltd. shall pay the OEB's costs of and incidental to this proceeding upon receipt of the OEB's invoice.

Parties are responsible for ensuring that any documents they file with the OEB, such as applicant and intervenor evidence, interrogatories and responses to interrogatories or any other type of document, **do not include personal information** (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's [Rules of Practice and Procedure](#).

Please quote file number, **EB-2025-0021** for all materials filed and submit them in searchable/unrestricted PDF format with a digital signature through the [OEB's online filing portal](#).

- Filings should clearly state the sender's name, postal address, telephone number and e-mail address.
- Please use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at the [File documents online page](#) on the OEB's website.
- Parties are encouraged to use RESS. Those who have not yet [set up an account](#), or require assistance using the online filing portal can contact [registrar@oeb.ca](mailto:registrar@oeb.ca) for assistance.
- Cost claims are filed through the OEB's online filing portal. Please visit the [File documents online page](#) of the OEB's website for more information. All participants shall download a copy of their submitted cost claim and serve it on all required parties as per the [Practice Direction on Cost Awards](#).

All communications should be directed to the attention of the Registrar and be received by end of business, 4:45 p.m., on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Kelli Benincasa at [Kelli.Benincasa@oeb.ca](mailto:Kelli.Benincasa@oeb.ca), and OEB Counsel, Ian Richler at [Ian.Richler@oeb.ca](mailto:Ian.Richler@oeb.ca).

Email: [registrar@oeb.ca](mailto:registrar@oeb.ca)

Tel: 1-877-632-2727 (Toll free)

**DATED** at Toronto, December 11, 2025

**ONTARIO ENERGY BOARD**

Ritchie Murray  
Acting Registrar

**SCHEDULE A**  
**DECISION AND RATE ORDER**  
**NEWMARKET-TAY POWER DISTRIBUTION LTD.**  
**TARIFF OF RATES AND CHARGES**  
**EB-2025-0021**  
**December 11, 2025**

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0021

## 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 Global Adjustment and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

|   |    |        |
|---|----|--------|
| Service Charge  | \$ | 34.76  |
| Rate Rider for Recovery of MIST Meters (2026) - effective until December 31, 2026   | \$ | 1.15   |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026  | \$ | 0.19   |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order | \$ | 1.04   |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order        | \$ | 0.92   |
| Smart Metering Entity Charge - effective until December 31, 2027  | \$ | 0.42   |
| Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026   | \$ | (0.05) |

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

|  |        |        |
|--|--------|--------|
| Low Voltage Service Rate   | \$/kWh | 0.0012 |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026       |        |        |
| Applicable only for Non-RPP Customers  | \$/kWh | 0.0054 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026      | \$/kWh | 0.0023 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 |        |        |
| Applicable only for Class B Customers  | \$/kWh | 0.0004 |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0130 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                               | \$/kWh | 0.0099 |

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

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

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

#### 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 Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

|   |        |          |
|---|--------|----------|
| Service Charge  | \$     | 38.00    |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026  | \$     | 0.54     |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order           | \$     | 1.13     |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order                  | \$     | 1.00     |
| Smart Metering Entity Charge - effective until December 31, 2027  | \$     | 0.42     |
| Distribution Volumetric Rate  | \$/kWh | 0.0250   |
| Low Voltage Service Rate  | \$/kWh | 0.0011   |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026<br>Applicable only for Non-RPP Customers       | \$/kWh | 0.0054   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026   | \$/kWh | 0.0023   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026<br>Applicable only for Class B Customers | \$/kWh | 0.0004   |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order                  | \$/kWh | 0.0007   |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order           | \$/kWh | 0.0007   |
| Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026   | \$/kWh | (0.0001) |
| Rate Rider for Prospective LRAMVA Disposition (2026) - effective until December 31, 2026  | \$/kWh | 0.0007   |
| Rate Rider for Recovery of MIST Meters (2026) - effective until December 31, 2026   | \$/kWh | 0.0001   |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0119   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0088   |



# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

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

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

# **Newmarket-Tay Power Distribution Ltd.**

## **Newmarket-Tay Rate Zone**

### **TARIFF OF RATES AND CHARGES**

**Effective and Implementation Date January 1, 2026**

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

### **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.

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 Global Adjustment and the HST.

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

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

|  |        |          |
|--|--------|----------|
| Service Charge   | \$     | 172.33   |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026   | \$     | 7.52     |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order                      | \$     | 5.14     |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order                             | \$     | 4.55     |
| Distribution Volumetric Rate - Thermal Demand Meter  | \$/kW  | 5.9451   |
| Distribution Volumetric Rate - Interval Meter  | \$/kW  | 6.1116   |
| Low Voltage Service Rate   | \$/kW  | 0.3962   |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026<br>Applicable only for Non-RPP Customers                  | \$/kWh | 0.0054   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026<br>Applicable only for Non-Wholesale Market Participants | \$/kW  | 0.1053   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026  | \$/kW  | 0.8909   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026<br>Applicable only for Class B Customers            | \$/kW  | 0.1629   |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order                             | \$/kW  | 0.1571   |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order                      | \$/kW  | 0.1774   |
| Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026  | \$/kW  | (0.0166) |
| Rate Rider for Prospective LRAMVA Disposition (2026) - effective until December 31, 2026   | \$/kW  | 0.2288   |
| Rate Rider for Recovery of MIST Meters (2026) - effective until December 31, 2026  | \$/kW  | 0.0560   |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 4.7990   |
| Retail Transmission Rate - Network Service Rate - EV CHARGING  | \$/kW  | 0.8158   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 3.4452   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING   | \$/kW  | 0.5857   |

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

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

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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 Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

|   |        |          |
|---|--------|----------|
| Service Charge  | \$     | 12.15    |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026  | \$     | 0.56     |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order | \$     | 0.36     |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order        | \$     | 0.32     |
| Distribution Volumetric Rate  | \$/kWh | 0.0142   |
| Low Voltage Service Rate  | \$/kWh | 0.0011   |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026                                      |        |          |
| Applicable only for Non-RPP Customers   | \$/kWh | 0.0054   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026                                     | \$/kWh | 0.0024   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026                                |        |          |
| Applicable only for Class B Customers   | \$/kWh | 0.0004   |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order        | \$/kWh | 0.0004   |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order | \$/kWh | 0.0004   |
| Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026   | \$/kWh | (0.0003) |
| Rate Rider for Recovery of MIST Meters (2026) - effective until December 31, 2026   | \$/kWh | 0.0001   |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0119   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0088   |

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

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

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

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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 Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

|   |       |          |
|---|-------|----------|
| Service Charge  | \$    | 4.05     |
| Rate Rider for Z-factor (per connection)(2026) - effective until December 31, 2026  | \$    | 0.07     |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order | \$    | 0.12     |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order        | \$    | 0.11     |
| Distribution Volumetric Rate  | \$/kW | 15.4880  |
| Low Voltage Service Rate  | \$/kW | 0.3126   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026                                |       |          |
| Applicable only for Class B Customers   | \$/kW | 0.1498   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026                                     | \$/kW | 0.8944   |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order        | \$/kW | 0.4093   |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order | \$/kW | 0.4620   |
| Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026   | \$/kW | (0.1590) |
| Rate Rider for Recovery of MIST Meters (2026) - effective until December 31, 2026   | \$/kW | 0.0507   |
| Retail Transmission Rate - Network Service Rate   | \$/kW | 3.6206   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW | 2.7181   |

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

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

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

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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 Global Adjustment and the HST.

### MONTHLY RATES AND CHARGES - Delivery Component

|   |        |          |
|---|--------|----------|
| Service Charge  | \$     | 1.58     |
| Rate Rider for Z-factor (per connection)(2026) - effective until December 31, 2026  | \$     | 0.04     |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order           | \$     | 0.05     |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order                  | \$     | 0.04     |
| Distribution Volumetric Rate  | \$/kW  | 7.8130   |
| Low Voltage Service Rate  | \$/kW  | 0.3059   |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026<br>Applicable only for Non-RPP Customers       | \$/kWh | 0.0054   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026   | \$/kW  | 0.8838   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026<br>Applicable only for Class B Customers | \$/kW  | 0.1447   |
| Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order                  | \$/kW  | 0.2082   |
| Rate Rider for Recovery of Incremental Capital (2024) - effective until the effective date of the next cost of service-based rate order           | \$/kW  | 0.2331   |
| Rate Rider for Application of Tax Change (2026) - effective until December 31, 2026   | \$/kW  | (0.1911) |
| Rate Rider for Recovery of MIST Meters (2026) - effective until December 31, 2026   | \$/kW  | 0.0489   |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 3.6543   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 2.6605   |



# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

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

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

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

#### microFIT SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

|                |    |      |
|----------------|----|------|
| Service Charge | \$ | 5.00 |
|----------------|----|------|

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

#### 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 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 |
| 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<br>(effective annual rate 19.56% per annum or 0.04896% compounded daily rate) | %  | 1.50   |
| Reconnection at meter - during regular hours   | \$ | 50.00  |
| Reconnection at meter - after regular hours  | \$ | 185.00 |
| Reconnection at pole - during regular hours  | \$ | 185.00 |
| Reconnection at pole - after regular hours   | \$ | 415.00 |

#### Other

|  |    |          |
|--|----|----------|
| Service call - customer owned equipment  | \$ | 30.00    |
| Service call - after regular hours   | \$ | 165.00   |
| Temporary service - install & remove - 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<br>(with the exception of wireless attachments) | \$ | 40.59    |

# Newmarket-Tay Power Distribution Ltd.

## Newmarket-Tay Rate Zone

### TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

#### 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 Global Adjustment and the HST.

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

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

#### LOSS FACTORS

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

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

# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

EB-2025-0021

## 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 Global Adjustment and the HST.

## MONTHLY RATES AND CHARGES - Delivery Component

|  |        |        |
|--|--------|--------|
| Service Charge   | \$     | 38.45  |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026                                       | \$     | 0.19   |
| Smart Metering Entity Charge - effective until December 31, 2027   | \$     | 0.42   |
| Low Voltage Service Rate   | \$/kWh | 0.0012 |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026       |        |        |
| Applicable only for Non-RPP Customers  | \$/kWh | 0.0054 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026      | \$/kWh | 0.0023 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 |        |        |
| Applicable only for Class B Customers  | \$/kWh | 0.0004 |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0130 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                               | \$/kWh | 0.0099 |

## MONTHLY RATES AND CHARGES - Regulatory Component

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

# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

### 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 Global Adjustment and the HST.

#### MONTHLY RATES AND CHARGES - Delivery Component

|  |        |          |
|--|--------|----------|
| Service Charge   | \$     | 28.63    |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026                                       | \$     | 0.54     |
| Smart Metering Entity Charge - effective until December 31, 2027   | \$     | 0.42     |
| Distribution Volumetric Rate   | \$/kWh | 0.0211   |
| Low Voltage Service Rate   | \$/kWh | 0.0011   |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026       |        |          |
| Applicable only for Non-RPP Customers  | \$/kWh | 0.0054   |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026      | \$/kWh | 0.0023   |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 |        |          |
| Applicable only for Class B Customers  | \$/kWh | 0.0004   |
| Rate Rider for Prospective LRAMVA disposition (2026) - effective until December 31, 2026                 | \$/kWh | (0.0016) |
| Retail Transmission Rate - Network Service Rate  | \$/kWh | 0.0119   |
| Retail Transmission Rate - Line and Transformation Connection Service Rate                               | \$/kWh | 0.0088   |

#### MONTHLY RATES AND CHARGES - Regulatory Component

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

# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

### **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 4 Wire
- 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.

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 Global Adjustment and the HST.

# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

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

|  |        |        |
|--|--------|--------|
| Service Charge   | \$     | 80.87  |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026   | \$     | 7.52   |
| Distribution Volumetric Rate   | \$/kW  | 4.3798 |
| Low Voltage Service Rate   | \$/kW  | 0.3962 |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026<br>Applicable only for Non-RPP Customers                  | \$/kWh | 0.0054 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026<br>Applicable only for Non-Wholesale Market Participants | \$/kW  | 0.1053 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026  | \$/kW  | 0.8909 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026   | \$/kW  | 0.1629 |
| Rate Rider for Prospective LRAMVA disposition (2026)- effective until December 31, 2026  | \$/kW  | 0.1935 |
| Retail Transmission Rate - Network Service Rate  | \$/kW  | 4.7990 |
| Retail Transmission Rate - Network Service Rate - EV CHARGING  | \$/kW  | 0.8158 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate   | \$/kW  | 3.4452 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING   | \$/kW  | 0.5857 |

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

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



# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

### **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 Global Adjustment and the HST.

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

|   |        |        |
|---|--------|--------|
| Service Charge (per customer)   | \$     | 13.25  |
| Rate Rider for Z-factor (2026) - effective until December 31, 2026  | \$     | 0.56   |
| Distribution Volumetric Rate  | \$/kWh | 0.0142 |
| Low Voltage Service Rate  | \$/kWh | 0.0011 |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026<br>Applicable only for Non-RPP Customers       | \$/kWh | 0.0054 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026   | \$/kWh | 0.0024 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026)<br>- effective until December 31, 2026 Applicable only for Class B Customers | \$/kWh | 0.0004 |
| Retail Transmission Rate - Network Service Rate   | \$/kWh | 0.0119 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kWh | 0.0088 |

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

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

# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

### **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 Global Adjustment and the HST.

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

|   |        |        |
|---|--------|--------|
| Service Charge (per connection)   | \$     | 2.01   |
| Rate Rider for Z-factor (per connection)(2026) - effective until December 31, 2026  | \$     | 0.04   |
| Distribution Volumetric Rate  | \$/kW  | 4.6890 |
| Low Voltage Service Rate  | \$/kW  | 0.3059 |
| Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026<br>Applicable only for Non-RPP Customers       | \$/kWh | 0.0054 |
| Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026   | \$/kW  | 0.8838 |
| Rate Rider for Disposition of Capacity Based Recovery Account (2026)<br>- effective until December 31, 2026 Applicable only for Class B Customers | \$/kW  | 0.1447 |
| Retail Transmission Rate - Network Service Rate   | \$/kW  | 3.6543 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate  | \$/kW  | 2.6605 |

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

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

**Newmarket-Tay Power Distribution Ltd.**  
**Midland Rate Zone**

**TARIFF OF RATES AND CHARGES**

**Effective and Implementation Date January 1, 2026**

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

**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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**MONTHLY RATES AND CHARGES - Delivery Component**

|                |    |      |
|----------------|----|------|
| Service Charge | \$ | 5.00 |
|----------------|----|------|

# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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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 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<br>(effective annual rate 19.56% per annum or 0.04896% compounded daily rate) | %  | 1.50   |
| Reconnection at meter - during regular hours   | \$ | 65.00  |
| Reconnection at meter - after regular hours  | \$ | 185.00 |
| Reconnection at pole - during regular hours  | \$ | 185.00 |
| Reconnection at pole - after regular hours   | \$ | 415.00 |

### Other

|  |    |        |
|--|----|--------|
| Specific charge for access to the power poles - \$/pole/year<br>(with the exception of wireless attachments) | \$ | 40.59  |
| 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 |

# Newmarket-Tay Power Distribution Ltd.

## Midland Rate Zone

### TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2026**

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

### 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 Global Adjustment and the HST.

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

|  |          |           |
|--|----------|-----------|
| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer   | \$       | 125.72    |
| Monthly fixed charge, per retailer   | \$       | 50.29     |
| Monthly variable charge, per customer, per retailer  | \$/cust. | 1.24      |
| Distributor-consolidated billing monthly charge, per customer, per retailer  | \$/cust. | 0.74      |
| Retailer-consolidated billing monthly credit, per customer, per retailer   | [7kk     | (0.74)    |
| Service Transaction Requests (STR)   |          |           |
| Request fee, per request, applied to the requesting party  | \$       | 0.63      |
| Processing fee, per request, applied to the requesting party   | \$       | 1.24      |
| Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party |          |           |
| Up to twice a year   | \$       | no charge |
| More than twice a year, per request (plus incremental delivery costs)  | \$       | 5.03      |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)  | \$       | 2.51      |

### LOSS FACTORS

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

|   |        |
|---|--------|
| Total Loss Factor - Secondary Metered Customer < 5,000 kW | 1.0682 |
| Total Loss Factor - Primary Metered Customer < 5,000 kW   | 1.0576 |