

August 15, 2024

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

**RE: 2025 IRM Rate Application EB-2024-0043**

Dear Ms. Marconi:

Niagara Peninsula Energy Inc. ("NPEI") hereby submits its 2025 Incentive Rate Mechanism ("IRM") Rate Application.

NPEI has submitted a pdf version of the application, including all appendices, as well as the corresponding live Excel models, via the Board's Regulatory Electronic Submission System ("RESS"). In accordance with the Board's Digitization Program Announcement, issued on June 23, 2020, NPEI has not provided hard copies.

NPEI hereby confirms that the documents filed in support of NPEI's 2025 IRM Rate Application do not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

If there are any questions, please contact Paul Blythin at (905) 356-2681 ext. 6064, or Paul.Blythin@npei.ca.

Yours truly,  
NIAGARA PENINSULA ENERGY INC.



Paul Blythin, CPA, CGA  
Vice-President, Regulatory Affairs & Revenue

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**NIAGARA PENINSULA ENERGY INC.  
APPLICATION FOR APPROVAL OF ELECTRICITY DISTRIBUTION RATES  
EFFECTIVE JANUARY 1, 2025**

**EB-2024-0043**

**List of Appendices**

- A: Current Tariff of Rates and Charges Effective January 1, 2024 from the Decision and Order in NPEI's 2024 IRM Rate Application (EB-2023-0040)
- B: Proposed Tariff of Rates and Charges Effective January 1, 2025
- C: 2025 IRM Rate Generator Model
- D: 2025 GA Analysis Workform
- E: 2025 IRM Checklist
- F: 2025 Bill Impact for the Wellandport and Port Davidson installations of the Embedded Distributor rate class

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

**AND IN THE MATTER OF** an Application by Niagara Peninsula Energy Inc. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2025.

Title of Proceeding: An application by Niagara Peninsula Energy Inc. for an Order or Orders approving or fixing just and reasonable distribution rates and other charges, effective January 1, 2025.

Applicant's Name: Niagara Peninsula Energy Inc.

Applicant's Address for Service: 7447 Pin Oak Drive  
Box 120  
Niagara Falls, Ontario L2E 6S9

Attention: Suzanne Wilson, Chief Operating Officer

Telephone: (905) 353-6004

Email: Suzanne.Wilson@npei.ca

## Application

### Introduction

The Applicant is Niagara Peninsula Energy Inc. (referred to in this Application as the “Applicant” or “NPEI”). The Applicant is a corporation incorporated pursuant to the Ontario Business Corporations Act with its head office in the City of Niagara Falls. The Applicant carries on the business of distributing electricity within the City of Niagara Falls, the Town of Lincoln, the Township of West Lincoln and the Town of Pelham. NPEI hereby applies to the Ontario Energy Board (the “OEB” or “Board”) pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) for approval of its proposed adjustments to its distribution rates and other charges, effective January 1, 2025. NPEI followed *Chapter 3 Incentive Rate-Setting Applications* of the OEB’s *Filing Requirements for Electricity Distribution Rate Applications – Filing Requirements for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025*, updated June 18, 2024 (the “Filing Requirements”) in order to prepare this application.

### Proposed Distribution Rates and Other Charges

The Schedules of Proposed Rates and Charges proposed in this Application are included as Appendix B.

### Proposed Effective Date of Rate Order

NPEI requests that the OEB make its Rate Order effective January 1, 2025.

### Relief Sought

NPEI applies for an Order or Orders approving the proposed distribution rates and other charges set out in Appendix B in this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act, to be effective January 1, 2025, or as soon as possible thereafter; and NPEI requests that the existing rates be made interim commencing January 1, 2025 in the event that there is insufficient time for NPEI to prepare a draft rate order and the Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of January 1, 2025.

**Certification**

As Vice President, Regulatory Affairs & Revenue, I certify that, to the best of my knowledge:

- the evidence filed is accurate, consistent and complete.
- NPEI has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed.

All of which is respectfully submitted,  
NIAGARA PENINSULA ENERGY INC.

A handwritten signature in black ink that reads "Paul Blythin". The signature is written in a cursive, flowing style.

Paul Blythin, CPA, CGA  
Vice President, Regulatory Affairs & Revenue



**Contact Information:**

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## Manager's Summary

NPEI has adhered to *Chapter 3 Incentive Rate-Setting Applications* of the OEB's *Filing Requirements for Electricity Distribution Rate Applications – Filing Requirements for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025*, updated June 18, 2024 (the "Filing Requirements") in order to prepare this application. The evidence presented in this Manager's Summary has been organized in sections corresponding to the sections in the Filing Requirements.

### 3.1.1 Grouping for Filings

Section 3.1.1 of the Filing Requirements states: "*A distributor seeking an adjustment for rates effective January 1 will be assigned to the first tranche of applications. The application deadline for a distributor assigned to the first tranche will be communicated in a letter from the OEB annually.*"

On June 18, 2024, the OEB issued its *letter Re: Tranche Assignments and Filing Due Dates for 2025 Incentive Rate-setting Mechanism (IRM) Distribution Rate Applications*, which indicates that NPEI has been assigned to Tranche 1, with a filing deadline of August 15, 2024.

### 3.1.2 Components of the Application Filing

The application includes all of the components listed in Section 3.1.2 of the Filing Requirements.

The application, as submitted, will affect all of NPEI's customers.

The changes proposed in this application will result in a total monthly bill decrease of (\$0.60) or (0.4%) for a TOU Residential customer who uses 750 kWh per month and a total monthly bill decrease of (\$0.88) or (0.6%) for a Non-RPP Residential customer who uses 750 kWh per month.

The changes proposed in this application will result in a total monthly bill decrease of (\$2.56) or (0.7%) for a TOU General Service < 50 kW customer who uses 2,000 kWh per month, and a total monthly bill decrease of (\$3.31) or (1.0%) for a Non-RPP General Service < 50 kW customer who uses 2,000 kWh per month.

A summary of total bill impacts by Rate Class is given in Table 1 below. Detailed bill impacts are included in Appendix C and Appendix F.

**Table 1 – Total Bill Impacts Summary**

Rate Class	Typical Monthly Usage	Total Monthly Bill Impact - RPP Customer		Total Monthly Bill Impact - Non - RPP Customer	
		\$	%	\$	%
<b>Residential</b>	750 kWh/month				
Comparison to 2024		\$ (0.60)	-0.4%	\$ (0.88)	-0.6%
<b>GS&lt;50 kW</b>	2,000 kWh/month				
Comparison to 2024		\$ (2.56)	-0.7%	\$ (3.31)	-1.0%
<b>GS&gt;50 kW</b>	65,000 kWh/month 180 kW/month				
Comparison to 2024		\$ (190.15)	-1.6%	\$ (219.53)	-1.9%
<b>USL</b>	250 kWh/month				
Comparison to 2024		\$ 0.21	0.4%	\$ 0.21	0.4%
<b>Sentinel</b>	44 kWh/month 0.12 kW/month				
Comparison to 2024		\$ 0.67	2.3%	\$ 0.66	2.3%
<b>Streetlighting</b>	50 kWh/month 0.13 kW/month				
Comparison to 2024		\$ (0.09)	-0.8%	\$ (0.11)	-1.1%
<b>Embedded Distributor (Victoria and Rockway)</b>	152,800 kWh/month 333 kW/month				
Comparison to 2024		N/A	N/A	\$ (179.59)	-0.7%
<b>Embedded Distributor (Wellandport and Port Davidson)</b>	117,359 kWh/month				
Comparison to 2024		N/A	N/A	\$ (510.92)	-3.2%

### 3.1.3 Applications and Electronic Models

Section 3.1.3 of the Filing Requirements states:

*“In addition to the Rate Generator model, all distributors must file the Global Adjustment (GA) Analysis Workform.”*

As part of the application evidence, NPEI has included the following models in both pdf and live Excel format:

- 2025 IRM Rate Generator Model - see Appendix C.
- 2025 GA Analysis Workform - see Appendix D.
- 2025 IRM Checklist – see Appendix E.

NPEI has an Embedded Distributor rate class which includes four accounts, all of which are Primary Metering Elements (“PMEs”). Due to the differences in asset ownership and retail settlement,

certain rates and rate riders only apply to the Victoria and Rockway PMEs and some only to the Wellandport and Port Davidson PMEs. Please see the OEB-approved Current Tariff of Rates and Charges for the Embedded Distributor Rate Class in Appendix A.

NPEI worked with Board Staff to modify NPEI’s 2025 IRM Rate Generator Model to accommodate the Embedded Distributor rate class, in order to ensure that the 2025 Proposed Tariff of Rates and Charges reflects the appropriate rates and rate riders for the Victoria/Rockway PMEs and the Wellandport/Port Davidson PMEs.

The 2023 billing determinants for the Embedded Distributor rate class that were pre-populated in the 2025 IRM Rate Generator Model originally included kWh and kW for the Victoria/Rockway PMEs and the Wellandport/Port Davidson PMEs. Board Staff revised NPEI’s 2025 IRM Rate Generator model so that the 2023 kWh and kW in the model only reflects the 2023 consumption and demand for the Victoria/Rockway installations of the Embedded Distributor rate class. The rate riders that are applicable to the Wellandport/Port Davidson installations of the Embedded Distributor rate class have been calculated separately outside the model, and entered on Sheet 19 - Additional Rates. The average bill impact for the Wellandport/Port Davidson installations of the Embedded Distributor rate class has been calculated separately outside the model, and included as Appendix F.

The 2023 consumption and demand for the Victoria/Rockway installations and the Wellandport/Port Davidson installations of the Embedded Distributor rate class are shown in Table 2 below.

**Table 2 – Embedded Distributor 2023 Consumption and Demand**

<b>Rate Class</b>	<b>Total Metered kWh</b>	<b>Total Metered kW</b>
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Victoria and Rockway	2,924,252	7,191
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION - Wellandport and Port Davidson	2,877,213	
Total Embedded Distributor per 2023 RRR 2.1.5	5,801,465	7,191

## **3.2 Elements of the Price Cap IR and the Annual IR Index Plan**

### **3.2.1 Annual Adjustment Mechanism**

In accordance with Section 3.2.1 of the Filing Requirements, NPEI has calculated a price cap adjustment of 3.45% for rates effective January 1, 2025. The price cap adjustment is based on a price escalator of 3.6%, a productivity factor of 0.0% and a stretch factor of 0.15%.

The price escalator is based on the OEB's 2025 inflation factor for distributors of 3.6%, as indicated in the OEB's letter *Re: 2025 Inflation Parameters*, issued on June 20, 2024. The stretch factor of 0.15% is based on NPEI's placement in Stretch Factor Group II in the *Empirical Research in Support of Incentive Rate-Setting: 2023 Benchmarking Update Report to the Ontario Energy Board by Pacific Economics Group Research* (the "PEG Report"), which was published on August 6, 2024.

#### **3.2.1.1 Application of the Annual Adjustment Mechanism**

Section 3.2.1.1 of the Filing Requirements lists the following components of delivery rates to which the annual adjustment mechanism does not apply:

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

NPEI confirms that it has not applied the price cap adjustment to any of the components listed above.

### **3.2.2 Revenue-to-Cost Ratio Adjustments**

NPEI is not proposing any revenue-to-cost ratio adjustments in this application.

### **3.2.3 Rate Design for Residential Electricity Distributors**

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

Section 3.2.3 of the Filing Requirements states: *“Those distributors that are still in the process of moving to fully fixed residential rates should refer to the approach to implementation of the policy, including mitigation expectations described in a letter from the OEB published on July 16, 2015.”*

In NPEI’s 2019 IRM Rate Application (EB-2018-0054), the Board approved Residential distribution rates representing NPEI’s final year of transition towards the fully fixed rate. Therefore, NPEI has completed the transition required by the *Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2014-0210)*.

Section 3.2.3 of the Filing Requirements states: *“Beyond the issue of residential rate design specifically addressed in this section, distributors are reminded that they must file a mitigation plan if total bill increases for any customer class exceed 10%.”*

NPEI notes that none of the total monthly bill impacts for any rate class based on typical monthly usage, as shown in Table 1 above, is greater than 10%. Therefore, NPEI submits that no bill impact mitigation plan is required.

### **3.2.4 Electricity Distribution Retail Transmission Service Rates**

Revision 4.0 of *Guideline (G-2008-0001) on Retail Transmission Service Rates, (June 28, 2012)*, instructs electricity distributors to adjust their retail transmission service rates (“RTSRs”) based on a comparison of historical transmission costs adjusted for new Uniform Transmission Rates (“UTR”) levels, and revenues generated from existing RTSRs.

NPEI has calculated the adjustment to the current RTSRs using Sheets 10 – 15 of the 2025 IRM Rate Generator Model.

NPEI notes that, in addition to the IESO and Hydro One, NPEI is also billed transmission charges by Grimsby Power Inc. (“GPI”) for NPEI load that is supplied by GPI’s Niagara West Transmission Station (“Niagara West”). For the 2023 historical and 2024 current rates, NPEI used the RTSRs approved for GPI’s Embedded Distributor Class, as approved by the Board in GPI’s 2023 IRM Rate Application (EB-2022-0035) and GPI’s 2024 IRM Rate Application (EB-2023-0025). On Sheet 11. RTSR – UTRs & Sub-Tx of the 2025 Rate Generator Model, under 2025 rates, NPEI used GPI’s approved 2024 RTSRs.

NPEI acknowledges that Board Staff will adjust each distributor’s 2025 IRM Rate Generator Model to incorporate the 2025 Board-approved UTRs and Hydro One Sub-Transmission rates, if available. NPEI requests that Board Staff also update NPEI’s 2025 IRM Rate Generator Model to reflect GPI’s 2025 Board-approved RTSRs once they are determined in GPI’s 2025 IRM Rate Application, if available.

A summary of the updated RTSRs as filed is provided in the following Table 3:

**Table 3 – Proposed RTSRs**

Class	Unit	Existing	Proposed	Variance	Variance	Existing	Proposed	Variance	Variance
		RTSR	RTSR			RTSR	RTSR		
		Network	Network		%	Connection	Connection		%
Residential	kWh	0.0106	0.0109	0.0003	3.3%	0.0066	0.0068	0.0002	3.0%
General Service Less Than 50 kW	kWh	0.0096	0.0099	0.0003	3.3%	0.0056	0.0058	0.0002	3.0%
General Service 50 to 4,999 kW	kW	3.9859	4.1159	0.1300	3.3%	2.2926	2.3606	0.0680	3.0%
Unmetered Scattered Load	kWh	0.0096	0.0099	0.0003	3.3%	0.0056	0.0058	0.0002	3.0%
Sentinel Lighting	kW	2.9509	3.0472	0.0963	3.3%	1.9159	1.9727	0.0568	3.0%
Street Lighting	kW	3.0129	3.1112	0.0983	3.3%	1.7613	1.8136	0.0523	3.0%
Embedded Distributor (Victoria and Rockway)	kW	3.9859	4.1159	0.1300	3.3%	2.2926	2.3606	0.0680	3.0%

As indicated in Table 3 above, NPEI’s 2025 proposed RTSRs represents an increase of 3.3% in Network rates and an increase of 3.0% in Connection rates.

On Sheet 21 - Bill Impacts of the 2025 IRM Rate Generator Model, the comment indicates that any proposed increase in RTSR Network charges or RTSR Connection charges greater than 4% should be explained.

The increases in NPEI's proposed RTSR Network and RTSR Connection rates are both below the threshold of 4%, and therefore do not require any further explanation.

### **3.2.5 Low Voltage Service Rates**

Section 3.2.5 of the Filing Requirements states: *"An embedded distributor (whether fully or partially) has the option to update its Low Voltage service rate during the IRM term. A distributor requesting this update must provide the following information:*

- *Most recent Low Voltage costs charged by the host distributor to the applicant*
- *Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time*
- *Support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor. For example, a distributor whose host distributor is Hydro One Networks Inc. would include the distributor's costs for sub-transmission lines, plus a sub-transmission service charge, plus any other charges, such as facility charges for connection to a shared distribution station, that apply to the embedded distributor's monthly bill from the host distributor, together with the applicable charge determinants.*
- *Allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)*
- *Proposed Low Voltage rates by customer class to reflect these costs"*

NPEI is partially embedded within Hydro One Networks Inc. ("HONI") and Grimsby Power Inc. ("GPI").

In accordance with the Filing Requirements, NPEI is proposing to update its Low Voltage ("LV") service rates in this 2025 IRM Rate Application. NPEI has populated sheets 16.1 - LV Expense and 16.2 - LV Service Rate in the 2025 IRM Rate Generator Model to calculate NPEI's proposed LV service rates for 2025.

Table 4 below provides NPEI's actual LV costs for the last five historical years (2019 – 2023).



**Table 4 – Historical Low Voltage Costs**

Host Distributor	2019	2020	2021	2022	2023
Grimsby Power Inc.	495,040	485,385	546,315	544,858	621,235
Hydro One Networks Inc.	1,166,344	1,452,621	1,495,942	1,264,354	1,273,995
<b>Total LV Costs</b>	<b>1,661,384</b>	<b>1,938,006</b>	<b>2,042,258</b>	<b>1,809,212</b>	<b>1,895,230</b>

Tables 5 and 6 below show the applicable volumes and rates for NPEI’s 2023 LV costs from GPI and HONI, respectively.

**Table 5 – Details of 2023 LV Costs Paid to GPI**

Grimby Power Inc								
Month 2023	Service Charge	GPI Gross kW	Volumetric Rate	Distribution Volumetric Charge	GPI Net kW	Rate Rider per kW	Rate Rider Charge	Total LV Charge
Jan	17,975.18	14,701.95	1.6126	23,708.37	12,499.54	0.4474	5,592.29	47,275.85
Feb	17,975.18	14,935.10	1.6126	24,084.33	13,852.09	0.4474	6,197.43	48,256.94
Mar	17,975.18	13,921.00	1.6126	22,449.01	11,935.35	0.4474	5,339.87	45,764.07
Apr	17,975.18	12,968.55	1.6126	20,913.09	12,329.04	0.4474	5,516.01	44,404.28
May	17,975.18	16,057.38	1.6126	25,894.12	15,838.98	0.4474	7,086.36	50,955.66
Jun	17,975.18	16,752.87	1.6126	27,015.68	15,149.10	0.4474	6,777.71	51,768.57
Jul	17,975.18	18,080.61	1.6126	29,156.79	15,293.27	0.4474	6,842.21	53,974.18
Aug	17,975.18	17,094.53	1.6126	27,566.64	14,484.29	0.4474	6,480.27	52,022.09
Sep	17,975.18	30,649.29	1.6126	49,425.05	24,994.37	0.4474	11,182.48	78,582.71
Oct	17,975.18	17,056.83	1.6126	27,505.85	16,105.53	0.4474	7,205.62	52,686.64
Nov	17,975.18	14,969.08	1.6126	24,139.13	12,262.98	0.4474	5,486.46	47,600.77
Dec	17,975.18	14,829.33	1.6126	23,913.77	13,531.89	0.4474	6,054.17	47,943.12
<b>Total</b>	<b>215,702.16</b>			<b>325,771.85</b>			<b>79,760.87</b>	<b>621,234.88</b>

**Table 6 – Details of 2023 LV Costs Paid to HONI**

Hydro One Networks Inc.														
Month 2023	# of Services	Service Charge Rate	Prorate Factor	Total Service Charge	# of Services	Deferred Tax Asset Fixed Rate Rider	Prorate Factor	Tax Asset Fixed Rate Rider Charge	Common St Lines kW	Common ST Lines Rate	Common ST Lines Charge	Specific ST Lines kM		
Jan	10.00	824.28		8,242.80	10.00	36.18		361.80	29,377.86	1.5442	45,365.29	0.13		
Feb	10.00	824.28	0.920548	7,587.89	10.00	36.18	0.920548	333.05	29,671.51	1.5442	45,818.75	0.13		
Mar	10.00	824.28		8,242.80	10.00	36.18		361.80	31,010.79	1.5442	47,886.86	0.13		
Apr	10.00	824.28		8,242.80	10.00	36.18		361.80	27,975.83	1.5442	43,200.28	0.13		
May	10.00	824.28		8,242.80	10.00	36.18		361.80	29,376.75	1.5442	45,363.58	0.13		
Jun	10.00	824.28		8,242.80	10.00	36.18		361.80	30,048.49	1.5442	46,400.88	0.13		
Jul	10.00	824.28		8,242.80	-	-		-	32,848.93	1.5442	50,725.32	0.13		
Aug	10.00	824.28		8,242.80	-	-		-	31,771.47	1.5442	49,061.50	0.13		
Sep	10.00	824.28		8,242.80	-	-		-	32,710.64	1.5442	50,511.77	0.13		
Oct	10.00	824.28		8,242.80	-	-		-	29,932.32	1.5442	46,221.49	0.13		
Nov	10.00	824.28		8,242.80	-	-		-	31,620.92	1.5442	48,829.02	0.13		
Dec	10.00	824.28		8,242.80	-	-		-	31,714.29	1.5442	48,973.21	0.13		
<b>Total</b>				<b>98,258.69</b>							<b>568,357.94</b>			
Month 2023	Specific ST Lines Rate	Prorate Factor	Specific ST Lines Charge	HVDS - High Voltage kW	HVDS - High Voltage Rate	HVDS - High Voltage Charge	LVDS - Low kW	LVDS - Low Rate	LVDS - Low Charge	Month 2023	Meter Charge	Group 1 Def/Var Acct (NONWMP) Rate Rider	Group 1 Def/Var Acct (NONWMP) Rider Rate	Rate Rider Disp. Group1 (NONWMP) Vol Charge
Jan	621.8744		80.84	15,292.49	2.9907	45,735.25	4,607.04	1.9296	8,889.74	Jan	417.59	285.07	(0.1880)	(53.59)
Feb	621.8744	0.920548	74.42	15,500.65	2.9907	46,357.79	5,061.42	1.9296	9,766.52	Feb	384.41	241.90	(0.1880)	(45.48)
Mar	621.8744		80.84	14,224.04	2.9907	42,539.84	4,515.30	1.9296	8,712.72	Mar	417.59	199.73	(0.1880)	(37.55)
Apr	621.8744		80.84	12,041.05	2.9907	36,011.17	4,000.81	1.9296	7,719.96	Apr	417.59	180.29	(0.1880)	(33.89)
May	621.8744		80.84	13,331.17	2.9907	39,869.53	4,724.91	1.9296	9,117.19	May	417.59	187.86	(0.1880)	(35.32)
Jun	621.8744		80.84	15,470.66	2.9907	46,268.10	5,016.44	1.9296	9,679.72	Jun	417.59	58.58	(0.1880)	(11.01)
Jul	621.8744		80.84	18,547.38	2.9907	55,469.65	5,535.31	1.9296	10,680.93	Jul	417.59	57.32	(0.1880)	(10.78)
Aug	621.8744		80.84	16,491.54	2.9907	49,321.25	5,007.87	1.9296	9,663.19	Aug	417.59	44.95	(0.1880)	(8.45)
Sep	621.8744		80.84	18,993.31	2.9907	56,803.29	5,509.89	1.9296	10,631.88	Sep	417.59	45.45	(0.1880)	(8.54)
Oct	621.8744		80.84	14,808.55	2.9907	44,287.93	4,331.74	1.9296	8,358.53	Oct	417.59	99.99	(0.1880)	(18.80)
Nov	621.8744		80.84	14,527.53	2.9907	43,447.48	4,598.64	1.9296	8,873.54	Nov	417.59	162.11	(0.1880)	(30.48)
Dec	621.8744		80.84	15,597.39	2.9907	46,647.11	4,464.51	1.9296	8,614.72	Dec	417.59	160.09	(0.1880)	(30.10)
<b>Total</b>			<b>963.66</b>			<b>552,758.40</b>			<b>110,708.64</b>	<b>Total</b>	<b>4,977.90</b>			<b>(323.99)</b>
Month 2023	Group 1 Def/Var Acct Rate Rider	Group 1 Def/Var Acct Rate	Rate Rider Disp. Group1 Vol Charge	Group 2 Def/Var Acct Rate Rider	Group 2 Def/Var Acct Rate	Rate Rider Disp. Group2 Vol Charge	Group2 Def/Var Acct Rate Rider	Group 2 Def/Var Acct Rate	Rate Rider Disp. Group2 Vol Charge	Deferred Tax Asset Vol Rider	Deferred Tax Asset Vol Rider Rate	Rate Rider Deferred Tax Asset Vol Charge	Total LV Charge	
Jan	44,670.35	(0.1340)	(5,985.83)	44,670.35	0.0285	1,273.10	44,670.35	(0.0357)	(1,594.73)	44,670.35	0.0540	2,412.20	105,144.47	
Feb	45,172.16	(0.1340)	(6,053.07)	45,172.16	0.0285	1,287.41	45,172.16	(0.0357)	(1,612.65)	45,172.16	0.0540	2,439.30	106,338.34	
Mar	45,234.83	(0.1340)	(6,061.47)	45,234.83	0.0285	1,289.19	45,234.83	(0.0357)	(1,614.88)	45,234.83	0.0540	2,442.68	104,260.42	
Apr	40,016.88	(0.1340)	(5,362.26)	40,016.88	0.0285	1,140.48	40,016.88	(0.0357)	(1,428.60)	40,016.88	0.0540	2,160.91	92,511.07	
May	42,707.92	(0.1340)	(5,722.86)	42,707.92	0.0285	1,217.18	42,707.92	(0.0357)	(1,524.67)	42,707.92	0.0540	2,306.23	99,693.88	
Jun	45,519.15	(0.1340)	(6,099.57)	45,519.15	0.0285	1,297.30	45,519.15	(0.0357)	(1,625.03)	45,519.15	0.0540	2,458.03	107,471.45	
Jul	51,396.31	(0.1340)	(6,887.11)	51,396.31	0.0285	1,464.79	51,396.31	(0.0357)	(1,834.85)	-	-	-	118,349.20	
Aug	48,263.01	(0.1340)	(6,467.24)	48,263.01	0.0285	1,375.50	48,263.01	(0.0357)	(1,722.99)	-	-	-	109,963.98	
Sep	51,703.95	(0.1340)	(6,928.33)	51,703.95	0.0285	1,473.56	51,703.95	(0.0357)	(1,845.83)	-	-	-	119,379.03	
Oct	44,740.87	(0.1340)	(5,995.28)	44,740.87	0.0285	1,275.11	44,740.87	(0.0357)	(1,597.25)	-	-	-	101,272.97	
Nov	46,148.45	(0.1340)	(6,183.89)	46,148.45	0.0285	1,315.23	46,148.45	(0.0357)	(1,647.50)	-	-	-	103,344.64	
Dec	47,311.68	(0.1340)	(6,339.77)	47,311.68	0.0285	1,348.38	47,311.68	(0.0357)	(1,689.03)	-	-	-	106,265.76	
<b>Total</b>			<b>(74,086.67)</b>			<b>15,757.24</b>			<b>(19,738.01)</b>			<b>14,219.35</b>	<b>1,273,995.21</b>	

In accordance with the Filing Requirements, year-over-year variances in NPEI’s Low Voltage costs are provided in the following Table 7.

**Table 7 – Low Voltage Cost Variances**

Host Distributor	2019	2020	Variance (\$)	Variance (%)
Grimsby Power Inc.	495,040	485,385	(9,655)	-2.0%
Hydro One Networks Inc.	1,166,344	1,452,621	286,277	24.5%
<b>Total LV Costs</b>	<b>1,661,384</b>	<b>1,938,006</b>	<b>276,622</b>	<b>16.7%</b>
Host Distributor	2020	2021	Variance (\$)	Variance (%)
Grimsby Power Inc.	485,385	546,315	60,930	12.6%
Hydro One Networks Inc.	1,452,621	1,495,942	43,321	3.0%
<b>Total LV Costs</b>	<b>1,938,006</b>	<b>2,042,258</b>	<b>104,251</b>	<b>5.4%</b>
Host Distributor	2021	2022	Variance (\$)	Variance (%)
Grimsby Power Inc.	546,315	544,858	(1,457)	-0.3%
Hydro One Networks Inc.	1,495,942	1,264,354	(231,588)	-15.5%
<b>Total LV Costs</b>	<b>2,042,258</b>	<b>1,809,212</b>	<b>(233,045)</b>	<b>-11.4%</b>
Host Distributor	2022	2023	Variance (\$)	Variance (%)
Grimsby Power Inc.	544,858	621,235	76,377	14.0%
Hydro One Networks Inc.	1,264,354	1,273,995	9,641	0.8%
<b>Total LV Costs</b>	<b>1,809,212</b>	<b>1,895,230</b>	<b>86,018</b>	<b>4.8%</b>

Explanations for substantive changes in NPEI’s historical Low Voltage costs are included below.

Variance for 2020 versus 2019

From 2019 to 2020, NPEI’s Low Voltage costs increased from \$1,661,384 to \$1,938,006, an increase of \$276,622 or 16.7%. This increase is mainly due to the continuation of Hydro One Network Inc.’s OEB-approved Volumetric Rate Rider #23A in 2020 (EB-2019-0043). This rate rider was in effect for the full year of 2020, versus 6 month during 2019. Details are provided in the following Table 8.

**Table 8 – Drivers of 2020 versus 2019 Variance**

Year	HVDS - High Voltage			Common ST Lines			Volumetric Rate Rider		
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost
2019	198,798	2.0172	401,024	198,798	2.0172	401,024	246,889	0.8959	221,187
2020	186,577	2.2712	423,753	293,722	1.4854	436,295	480,298	0.8959	430,299
Variance (2020 over 2019)	(12,221)	0.2540	22,729	94,924	(0.5318)	35,271	233,410	-	209,112
Variance % (2020 over 2019)	-6.1%	12.6%	5.7%	47.7%	-26.4%	8.8%	94.5%	0.0%	94.5%

Variance for 2021 versus 2020

As shown in Table 7 above, NPEI's LV costs did not change materially from 2020 to 2021.

Variance for 2022 versus 2021

From 2021 to 2022, NPEI's Low Voltage costs decreased from \$2,042,248 to \$1,809,212, a decrease of \$233,045 or 11.4%. This decrease is mainly due to a lower OEB-approved Volumetric Rate Rider in 2022, partially offset by an increase in HVDS High Voltage and Common ST Lines rates (EB-2021-0032). Details are provided in the following Table 9.

**Table 9 – Drivers of 2022 versus 2021 Variance**

Year	HVDS - High Voltage			Common ST Lines			Volumetric Rate Rider		
	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost	Annual kW	Avg. Rate	Annual Cost
2021	185,634	2.1154	392,691	295,677	1.5335	453,420	481,311	0.9444	454,550
2022	209,444	2.4058	503,881	335,013	1.6208	542,989	544,457	0.0540	29,401
Variance (2021 over 2020)	23,810	0.2904	111,190	39,336	0.0873	89,569	63,146	(0.8904)	(425,149)
Variance % (2021 over 2020)	12.8%	13.7%	28.3%	13.3%	5.7%	19.8%	13.1%	-94.3%	-93.5%

Variance for 2023 versus 2022

As shown in Table 7 above, NPEI's LV costs did not change materially from 2022 to 2023.

Table 10 below shows NPEI's existing Low Voltage rates, proposed allocation of Low Voltage costs by rate class and NPEI's 2025 proposed Low Voltage charges.

**Table 10 – Current LV Rates, Proposed Allocation and Proposed LV Rates**

Rate Class	Unit	Current LV Rate	Proposed Allocation Based on Tx-Connection Revenue %	Allocated 2023 Expense	Metered kWh / kW	Proposed LV Rate	Variance	Variance (%)
Residential	kWh	0.0016	40.4%	765,651	459,771,463	0.0017	0.0001	6.2%
GS < 50 kW	kWh	0.0013	9.9%	187,949	133,016,697	0.0014	0.0001	7.7%
GS > 50 kW	kW	0.5305	49.1%	929,982	1,675,693	0.5550	0.0245	4.6%
Unmetered Scattered Load	kWh	0.0013	0.1%	2,160	1,528,545	0.0014	0.0001	7.7%
Sentinel Lights	kW	0.4434	0.0%	263	566	0.4638	0.0204	4.6%
Streetlighting	kW	0.4076	0.3%	5,235	12,279	0.4264	0.0188	4.6%
Embedded Distributor (Victoria and Rockway)	kW	0.5305	0.2%	3,991	7,191	0.5550	0.0245	4.6%
			100.0%	1,895,230				

### **3.2.6. Review and Disposition of Group 1 Deferral and Variance Account Balances**

The *Report of the Board on Electricity Distributor's Deferral and Variance Account Review Report* (the "EDDVAR Report") provides that under the price cap IR or the Annual IR Index, the distributors Group 1 audited account balances will be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded.

Section 3.2.6 of the Filing Requirements states: "*A distributor must make a statement as to whether it has made any adjustments to deferral and variance (DVA) balances that were previously approved by the OEB on a final basis. The OEB expects that distributors will not adjust any DVA balances that were previously approved by the OEB on a final basis. If any adjustments are made to previously approved final balances, the distributor must identify the nature of the adjustment as "retroactive", provide explanations for the nature and the amount of the adjustment(s), and include appropriate supporting documentation, under a section titled "Adjustments to Deferral and Variance Accounts".* NPEI confirms that no adjustments have been made to any DVA balances that have previously been approved for disposition on a final basis.

The 2025 IRM Rate Generator Model, Sheet 4. Billing Det. For Def-Var, is pre-populated with the metered kWh and metered kW billing determinants from NPEI's most recent RRR 2.1.5 filing for 2023. NPEI has reviewed the pre-populated data, and confirms that the pre-populated data agrees with NPEI's 2023 2.1.5 RRR filing.

As explained in Section 3.1.3 above, NPEI worked with Board Staff to revise the 2025 IRM Rate Generator Model as necessary to reflect the appropriate rate riders for NPEI's Embedded Distributor rate class.

NPEI's Group 1 balances as of December 31, 2023, adjusted for Board approved disposition during 2024, plus projected interest to December 31, 2024, amounts to a total debit balance of \$745,429. Upon completion of Sheets 3 and 4 of the 2025 IRM Rate Generator Model, NPEI has determined that its total claim per kWh is \$0.0006 per kWh, which does not exceed the default threshold of \$0.001 per kWh.

Section 3.2.6 of the Filing Requirements states: "*Consistent with a letter from the OEB issued July 25, 2014, distributors may elect to dispose of Group 1 account balances below the threshold.*" NPEI

is requesting disposition of its Group 1 balances below the threshold in order to reduce inter-generational inequity.

The following Table 11 shows the account balances proposed for disposition, based on audited balances as at December 31, 2023, adjusted for Board approved disposition during 2024, plus projected carrying charges to December 31, 2024. Projected carrying charges for 2024 were calculated using the actual Board-approved prescribed interest rates for Q1 - Q3 2024, and the Q3 2024 rate of 5.20% as an estimate for the Q4 2024 rate.

**Table 11 – Group 1 Variance Account Balances Proposed for Disposition**

Account Description	Account No.	2023 Principal Balance (Adjusted for Disposition in 2024)	2023 Carrying Charge Balance (Adjusted for Disposition in 2024)	2023 Total Balance (Adjusted for Disposition in 2024)	Projected Carrying Charges 2024	Total for Disposition
<b>Group 1 Accounts</b>						
LV Variance Account	1550	281,570	6,464	288,033	15,050	303,083
Smart Metering Entity Charge Variance	1551	(113,421)	(2,445)	(115,867)	(6,062)	(121,929)
RSVA - Wholesale Market Service Charge	1580	(1,321,422)	(22,221)	(1,343,643)	(70,630)	(1,414,273)
Variance WMS – Sub-account CBR Class A	1580	-	-	-	-	-
Variance WMS – Sub-account CBR Class B	1580	183,013	(697)	182,316	9,782	192,098
RSVA - Retail Transmission Network Charge	1584	1,051,520	33,501	1,085,021	56,204	1,141,225
RSVA - Retail Transmission Connection Charge	1586	809,713	17,715	827,428	43,279	870,707
RSVA - Power (excluding Global Adjustment)	1588	(174,590)	539	(174,051)	(9,332)	(183,382)
RSVA - Global Adjustment	1589	(73,979)	(1,865)	(75,843)	(3,954)	(79,798)
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	(53,753)	91,451	37,698	-	37,698
<b>Total Group 1 Account Balances</b>		<b>588,651</b>	<b>122,442</b>	<b>711,093</b>	<b>34,337</b>	<b>745,429</b>

**3.2.6.0.1 Reconciliation Between Continuity Schedule and RRR Trial Balance**

Section 3.2.6 of the Filing Requirements further states: *“Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator Model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator Model).”*

Sheet 3. Continuity Schedule of the 2025 IRM Rate Generator Model provides a comparison of the balances in the Continuity Schedule as at December 31, 2023, compared to the amounts filed in the 2023 RRR Trial Balance. This comparison is reproduced in the following Table 12.

**Table 12 – Comparison of Account Balances to RRR Trial Balance**

Account Description	Account No.	2023 Total Balance per Continuity Schedule	2023 Balances Reported in RRR Trial Balance	Difference
<b>Group 1 Accounts</b>				
LV Variance Account	1550	502,447	502,448	-
Smart Metering Entity Charge Variance	1551	(286,963)	(286,963)	-
RSVA - Wholesale Market Service Charge	1580	1,486,872	1,544,711	57,838
Variance WMS – Sub-account CBR Class A	1580	-	-	-
Variance WMS – Sub-account CBR Class B	1580	57,838	-	(57,838)
RSVA - Retail Transmission Network Charge	1584	2,656,315	2,656,315	-
RSVA - Retail Transmission Connection Charge	1586	1,263,710	1,263,710	-
RSVA - Power (excluding Global Adjustment)	1588	86,178	86,178	-
RSVA - Global Adjustment	1589	(6,501)	(6,501)	-
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	37,698	37,698	-
<b>Total Group 1 Account Balances</b>		<b>5,797,596</b>	<b>5,797,595</b>	<b>-</b>

RSVA – Wholesale Market Service Charge

As shown in Table 12, there is a difference of 57,838 between NPEI’s Continuity Schedule and RRR Trial Balance for Account 1580 RSVA – Wholesale Market Services. This difference relates to the balance of Account 1580 Variance WMS – Sub-Account CBR Class B, and is due to the Account 1580 RRR balance that is included in the 2025 IRM Rate Generator Model includes the CBR Sub Account balances, but the CBR Sub-Account balances are separated in the continuity schedule.

It is expected that the 2025 Rate Generator Model Continuity Schedule will display this difference, as indicated in the footnote on Sheet 3. Continuity Schedule, which states:

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

NPEI confirms that the variance in cell BW23 on Sheet 3. Continuity Schedule of \$57,838 equals the balance of Account 1580 – Variance WMS – Sub-Account CBR Class B included in NPEI’s 2023 RRR Trial Balance. Table 12 above shows an equal and offsetting difference of (\$57,838) Account 1580 – Variance WMS – Sub-Account CBR Class B.

NPEI has no balance in Account 1580 – Variance WMS – Sub-Account CBR Class A.

### **3.2.6.0.2 Wholesale Market Participants**

The *IRM Rate Generator – DVA Tabs Instructions – 2025 Rates* states: “A wholesale market participant (WMP) refers to any entity that participates directly in any of the Independent Electricity System Operator (IESO) administered markets. These participants settle commodity and market-related charges with the IESO even if they are embedded in a distributor’s distribution system. Therefore, the Rate Generator model will not allocate the balances in the below accounts to WMP customers. The Rate Generator model establishes separate rate riders to recover balances in Retail Settlement Variance Accounts (RSVAs) from WMP customers.

- Account 1580 RSVA – Wholesale Market Service Charge
- Account 1580 Variance WMS Sub-Account CBR Class B
- Account 1588 RSVA – Power
- Account 1589 RSVA – Global Adjustment.”

NPEI has one WMP customer in the General Service > 50 kW class, and has confirmed that the 2023 Metered kWh for WMP and the 2023 Metered kW for WMP on Sheet 4 - Billing Det.for Def-Var in the 2025 IRM Rate Generator Model agree to the RRR data for 2023.

In accordance with the DVA Continuity Schedule instructions, the 2025 IRM Rate Generator Model has not allocated any balances to the WMP customer from Account 1580 RSVA – Wholesale Market Service Charge, Account 1580 Variance WMS, Sub-Account CBR Class B, Account 1588 RSVA – Power, or Account 1589 RSVA – Global Adjustment.

### **3.2.6.0.3 Class A and Class B Customers**

The *IRM Rate Generator – DVA Tabs Instructions – 2025 Rates* states: “Distributors that settle GA costs with Class A customers that participate in the Industrial Conservation Initiative based on actual GA prices should allocate no Account 1589 GA variance balance to these customers for the period that customers were designated as Class A. Most customers pay GA and CBR charges based on the amount of electricity they consume in a month (kWh). These customers are referred to as Class B.”

In accordance with the instructions, NPEI has not allocated any GA variance balance to Class A customers for the period that these customers were designated as Class A.



### 3.2.6.1 Commodity Accounts 1588 and 1589

Section 3.2.6.1 of the Filing Requirements states: *“On February 21, 2019, the OEB issued a letter providing accounting guidance related to Accounts 1588 Power and 1589 RSVA Global Adjustment (Accounting Guidance). This Accounting Guidance is effective January 1, 2019, and was to be implemented by August 31, 2019. Distributors should indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis.”*

NPEI’s Account 1588 and Account 1589 balances were last approved for disposition for 2022 balances on a final basis in NPEI’s 2024 IRM Rate Application (EB-2023-0040).

In this current application, NPEI is requesting the disposition of Account 1588 RSVA – Power in the amount of (\$183,382). As shown in Table 13 below, this amount consists of the principal account balance as at December 31, 2023 (adjusted for disposition in 2024) of (\$174,590) plus carrying charges as at December 31, 2023 (adjusted for disposition during 2024) of \$539, plus projected carrying charges to December 31, 2024 of (\$9,332).

**Table 13 – Account 1588 RSVA – Power Balance Proposed for Disposition**

Item	1588 RSVA - Power
Principal Balance as at December 31, 2023 (Adjusted for Disposition during 2024)	(174,590)
Carrying Charges as at December 31, 2023 (Adjusted for Disposition during 2024)	539
Projected Carrying Charges 2024	(9,332)
<b>Total Proposed for Disposition (Principal plus Carrying Charges)</b>	<b>(183,382)</b>

NPEI is requesting the disposition of Account 1589 RSVA – Global Adjustment in the amount of (\$79,798). As shown in Table 14 below, this amount consists of the principal account balance as at December 31, 2023 (adjusted for disposition in 2024) of (\$73,979) plus carrying charges as at December 31, 2023 (adjusted for disposition during 2024) of (\$1,865), plus projected carrying charges to December 31, 2024 of (\$3,954).

**Table 14– Account 1588 RSVA – Global Adjustment Balance Proposed for Disposition**

Item	1589 RSVA - Global Adjustment
Principal Balance as at December 31, 2023 (Adjusted for Disposition during 2024)	(73,979)
Carrying Charges as at December 31, 2023 (Adjusted for Disposition during 2024)	(1,865)
Projected Carrying Charges 2024	(3,954)
<b>Total Proposed for Disposition (Principal plus Carrying Charges)</b>	<b>(79,798)</b>

**GA Analysis Workform**

Section 3.2.6.1 of the Filing Requirements states:

*“All distributors are required to complete and submit the GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1589 balance as part of their current application. If the distributor is adjusting the Account 1589 balance that was previously approved for disposition on an interim basis, the workform is required to be completed from the year after the distributor last received final disposition for Account 1589. The workform helps the OEB to assess if the total annual variance that is recorded to Account 1589 is reasonable. The workform compares the actual general ledger transactions recorded during the year to an expected balance that is calculated based on monthly GA volumes, revenues and costs.*

*Any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges is considered material and warrants further analysis and supporting evidence.”*

NPEI has completed the OEB’s 2025 GA Analysis Workform for balances that accumulated during 2023, which is included as Appendix D. Table 15 below provides a summary of the expected GA volume variance for 2023 calculated in the GA Analysis Workform.

**Table 15 – Expected GA Volume Variance**

2023 Annual Non-RPP Class B Wholesale kWh	2023 Annual Non-RPP Class B Retail billed kWh	2023 Annual Unaccounted for Energy Loss kWh	2023 Weighted Average GA Actual Rate Paid (\$/kWh)	2023 Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P= Q*R
479,786,921	479,464,058	322,863	0.07425	23,973

Table 16 below shows the comparison of NPEI's 2023 net change in principal balance in Account 1589 of (\$73,979) to the 2023 expected GA volume variance of \$23,973, as calculated in the GA Analysis Workform.

**Table 16 – Comparison of Net Change in Principal Balance to GA Analysis Workform Expected Change**

Item	2023
Net change in Principal Balance in the GL	-\$ 73,979
Reconciling Items	\$ -
<b>Adjusted Net Change in Principal Balance in the GL</b>	-\$ 73,979
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 23,973
<b>Unresolved Difference</b>	-\$ 97,951
<b>Expected GA Payments to IESO (per GA Analysis Workform)</b>	\$ 35,518,379
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	-0.3%

As shown in Table 16 above, the unresolved difference in GA Principal Balance is within the materiality threshold of +/- 1% of IESO charges as indicated in the Filing Requirements.

The GA Analysis Workform includes the columns below for entering non-RPP Class B consumption:

Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)
F	G	H	I = F-G+H

Step 4 a) i) in the GA Analysis Workform instructions states:

*“Note that the Workform requires kWh volumes for revenues and expenses on a calendar month basis. It is calculated as billed kWh minus the prior month’s unbilled kWh plus the current month’s unbilled kWh. Alternatively, if more precise calendar month consumption is available, this may be used rather than using unbilled data. In this case, input the calendar month consumption data in column F. Unbilled consumption would not be required in columns G and H. However, if columns G and H are not used, an explanation should be provided in the text box under Note 4, part a.”*

In accordance with the instructions above, NPEI has populated Column F with calendar month consumption data, and has entered the following explanation in the text box under Note 4, part a:

The kWh consumption data that NPEI used to complete the GA Analysis Workform was obtained from a report of NPEI’s CIS. The report provides details of each GA transaction billed to each customer, including kWh consumption, consumption period, rate billed and amount billed. Using the CIS report results, NPEI was able to populate the GA Analysis Workform by consumption month. For each month, the volumes included in Column ‘F’ of the Workform represent kWh consumption for that month, regardless of when it was billed during the year. Since NPEI had kWh volume data by consumption month by customer, it was not necessary to use Columns G and H for estimated unbilled consumption.

Section 3.2.6.1 *GA Analysis Workform* of the Filing Requirements states:

*“To further support a conclusion that GA charges have been appropriately allocated between customer classes, distributors must also perform a reasonability test for Account 1588. The reasonability test is included in the GA Analysis Workform.”*

The GA Analysis Workform Instructions, Step 7), states:

*“Typically, large balances are not expected for Account 1588, as it should only hold the variance between commodity costs based on actual line losses and commodity revenues calculated based on approved line losses. The Account 1588 Reasonability Test included in the Workform compares the annual Account 1588 variance to the Cost of Power purchased in that respective year. Any annual Account 1588 variance greater than +/- 1% of that year’s cost of power purchased must be explained.”*

The reasonability test from the GA Analysis Workform for NPEI’s principal transactions recorded in Account 1588 during 2023 is reproduced in Table 17 below.

**Table 17 – Account 1588 RSVA – Power Reasonability Test from GA Analysis Workform**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions <sup>1</sup>	Principal Adjustments <sup>1</sup>	Total Activity in Calendar Year		
2023	-	174,590	-	174,590	75,106,553 -0.2%

As shown in Table 17 above, the principal transactions recorded in Account 1588 during 2023 represent -0.2% of the Account 4705 Power Cost total for 2023, and therefore no additional explanation is required.

*The IRM Rate Generator – DVA Tabs Instructions – 2025 Rates states: “The Rate Generator model establishes separate rate riders on an energy basis (kWh) that apply only to non-RPP Class B customers, when disposing of Account 1589 RSVA – Global Adjustment. This account captures the difference between the amounts billed to non-RPP Class B customers by the distributor and the actual amount paid by the distributor to the IESO (or host distributor) on behalf of those customers.*

*The Rate Generator model will allocate the portion of Account 1589 to customers who transitioned between Class A and Class B during the period in which the balance requested for disposition has accumulated, based on customer-specific consumption levels. Each transitioning customer will only be responsible for the customer-specific amount allocated to them and are not to be charged/refunded the general GA rate rider associated with these balances as calculated in tab 6.1. Customers should be charged in a consistent manner for the entire rate rider period until the rider’s expiration date, regardless of whether customers transitioned between Class A and Class B during the disposition period.”*

On July 1, 2023, NPEI had 5 GS > 50 kW customers that transitioned from Class B to Class A, and 2 GS > 50 kW customers that moved from Class A to Class B. On Sheet 6. Class A Consumption Data for the 2025 IRM Rate Generator Model, NPEI has entered the individual non-loss adjusted kWh and kW for the 7 transition customers, for the period where they were Class B and the period where they were Class A.

As a result, on Sheet 6.1a GA Allocation, the Rate Generator Model has allocated a portion of the Account 1589 RSVA - GA balance to these transition customers based on customer specific consumption levels for the period where they were Class B customers.

Table 18 below provides a reproduction of the allocation to transition customers from Sheet 6.1a GA Allocation of the 2025 IRM Rate Generator model.

The Class A consumption for Partial Year Class A Customers of 10,102,867 kWh represents the consumption from July 1, 2023 to December 31, 2023 for the 5 customers that moved from Class B to Class A, plus the consumption from January 1, 2023 to June 30, 2023 for the 2 customers that moved from Class A to Class B

The Class B consumption for Transition Customers of 10,104,689 kWh represents the consumption from July 1, 2023 to December 31, 2023 for the two (2) customers that moved from Class A to Class B, plus the consumption from January 1, 2023 to June 30, 2023 for the five (5) customers that moved from Class B to Class A.

**Table 18 – GA Allocation to Transition Customers**

<b>Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers</b>		
		<b>2023</b>
Non-RPP Consumption Less WMP Consumption	A	695,125,470
Less Class A Consumption for Partial Year Class A Customers	B	10,102,867
Less Consumption for Full Year Class A Customers	C	231,369,426
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>453,653,177</b>
All Class B Consumption for Transition Customers	E	10,104,689
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>2.23%</b>
<b>Allocation of Total GA Balance \$</b>		
Total GA Balance	G	-\$ 79,798
Transition Customers Portion of GA Balance	H=F*G	-\$ 1,777
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$ 78,020

As shown in Table 18 above, the portion of the Account 1589 RSVA – GA balance that is attributable to the 7 customers that transitioned between Class B and Class A in 2023 is (\$1,777). On sheet 6.1a GA Allocation, the IRM Rate Generator model calculates the amount allocated to each customer, as well as the equal monthly payment for each customer.

Table 19 below shows the customer specific GA allocation and monthly payment for the 7 transition customers.

**Table 19 – Transition Customer Individual GA Amounts**

Transition Customer	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2023	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1	686,939	6.80%	(121)	(10.07)
Customer 2	313,331	3.10%	(55)	(4.59)
Customer 3	684,661	6.78%	(120)	(10.04)
Customer 4	3,040,208	30.09%	(535)	(44.56)
Customer 5	2,216,078	21.93%	(390)	(32.48)
Customer 6	2,630,680	26.03%	(463)	(38.56)
Customer 7	532,792	5.27%	(94)	(7.81)
<b>Total</b>	<b>10,104,689</b>	<b>100.00%</b>	<b>(1,777)</b>	

As shown in Table 18 above, after the allocation to transition customers, the remaining balance to be allocated to current non-RPP Class B customers is  $(\$79,798) - (\$1,777) = (\$78,020)$ .

Sheet 6.1 GA calculates the proposed GA rate riders for current non-RPP Class B customers, allocated on the basis of non-RPP kWh for 2023, excluding consumption for WMP customers, Class A customers and transition customers, using the default recovery period of 12 months. The resulting GA rate riders are shown in Table 20 below. The calculation of the proposed GA rate rider for the Wellandport/Port Davidson installations of the Embedded Distributor rate class is also included in Table 20.

**Table 20 – Proposed Global Adjustment Rate Riders for Current non-RPP Class B Customers**

Rate Class	2023 Non-RPP Metered Consumption for Current Class B Customers (excluding WMP, Class A and Transition Customers' Consumption) (kWh)	% of kWh	Allocated GA Balance (including Carrying Charges)	Proposed Rate Rider (per kWh)
Residential	7,215,716	1.6%	(1,261)	(0.0002)
GS < 50 kW	41,462,471	9.3%	(7,247)	(0.0002)
GS > 50 kW	387,547,098	86.8%	(67,740)	(0.0002)
Unmetered Scattered Load	-	0.0%	-	-
Sentinel Lights	2,169	0.0%	-	-
Streetlighting	4,396,781	1.0%	(769)	(0.0002)
Embedded Distributor (Victoria & Rockway)	2,924,252	0.7%	(511)	(0.0002)
Total kWh per 2024 IRM Rate Generator Model	443,548,487	99.4%	(77,528)	
Embedded Distributor (Wellandport & Port Davidson)	2,877,213	0.6%	(492)	(0.0002)
<b>Total</b>	<b>446,425,700</b>	<b>100.0%</b>	<b>(78,020)</b>	



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

Section 3.2.6.2 of the Filing Requirements states: “*Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB’s Capacity Based Recovery (CBR) accounting guidance. The balance in sub-account CBR Class B must be disposed over the default period of one year. For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding.*”

NPEI has recorded balances in Account 1580 Variance – WMS, Sub-account CBR Class B in accordance with the Board’s letter to All Licensed Distributors *RE: Accounting Guidance on Capacity Based Recovery (previously called Capacity Based Demand Response)*, issued July 25, 2016.

In this current application, the balance of Account 1580 Sub-account CBR Class B proposed for disposition, including projected carrying charges to December 31, 2024, is \$192,098, which consists of the principal account balance as at December 31, 2023 (adjusted for disposition in 2024) of \$183,013 plus carrying charges as at December 31, 2023 (adjusted for disposition during 2024) of \$697 plus projected carrying charges to December 31, 2024 of \$9,782.

On Sheet 1 - Information Sheet of the 2025 IRM Rate Generator Model, NPEI indicated that it had Class A customers during the period in which the balance in Account 1580, Sub-account CBR Class B accumulated. Accordingly, the 2025 IRM Rate Generator model calculated customer- specific CBR Class B rate riders for the transition customers on Sheet 6.2a CBR B\_Allocation, and CBR Class B rate riders by rate class on Sheet 6.2 CBR B.

Table 21 below provides a reproduction of the allocation to transition customers from 6.2a CBR B\_Allocation of the 2025 IRM Rate Generator model.

**Table 21 – CBR Class B Allocation to Transition Customers**

<b>Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers</b>		
		<b>2023</b>
Total Consumption Less WMP Consumption	A	1,240,965,295
Less Class A Consumption for Partial Year Class A Customers	B	10,102,867
Less Consumption for Full Year Class A Customers	C	231,369,426
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>999,493,002</b>
All Class B Consumption for Transition Customers	E	10,104,689
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>1.01%</b>
<b>Allocation of Total CBR Class B Balance \$</b>		
Total CBR Class B Balance	G	\$ 192,098
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 1,942
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 190,156

Table 22 below shows the customer specific CBR allocation and monthly payment for the 7 transition customers.

**Table 22 – Transition Customer Individual CBR Amounts**

<b>Transition Customer</b>	<b>Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2023</b>	<b>% of kWh</b>	<b>Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers</b>	<b>Monthly Equal Payments</b>
Customer 1	686,939	6.80%	132	11.00
Customer 2	313,331	3.10%	60	5.02
Customer 3	684,661	6.78%	132	10.97
Customer 4	3,040,208	30.09%	584	48.69
Customer 5	2,216,078	21.93%	426	35.49
Customer 6	2,630,680	26.03%	506	42.13
Customer 7	532,792	5.27%	102	8.53
<b>Total</b>	<b>10,104,689</b>	<b>100.00%</b>	<b>1,942</b>	

As shown in Table 21 above, after the allocation to transition customers, the remaining balance to be allocated to current Class B customers is \$192,098 – \$1,942 = \$190,156.

Sheet 6.2 CBR B calculates the proposed CBR rate riders for current Class B customers, allocated on the basis of kWh consumption for 2023, excluding consumption for WMP customers, Class A customers and transition customers, using the default recovery period of 12 months. The resulting CBR rate riders are shown in Table 23 below. The calculation of the proposed Class B CBR rate rider for the Wellandport/Port Davidson installations of the Embedded Distributor rate class is also included in Table 23.

**Table 23 – Proposed CBR Rate Riders for Current Class B Customers**

Rate Class	Metered 2023 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption) (kWh)	Metered 2023 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption) (kW)	% of kWh	Total CBR Class B \$ allocated to Current Class B Customers	Proposed Rate Rider	Unit
Residential	459,771,463		46.3%	88,110	0.0002	kWh
GS < 50 kW	133,016,697		13.4%	25,491	0.0002	kWh
GS > 50 kW	387,547,098	1,069,291	39.1%	74,269	0.0695	kW
Unmetered Scattered Load	1,528,545		0.2%	293	0.0002	kWh
Sentinel Lights	203,476	566	0.0%	39	0.0689	kW
Streetlighting	4,396,781	12,279	0.4%	843	0.0686	kW
Embedded Distributor (Victoria and Rockway)	2,924,252	7,191	0.3%	560	0.0779	kW
Totals kW per 2024 IRM Rate Generator Model	989,388,312	1,089,327	99.7%	189,605		
Embedded Distributor (Wellandport & Port Davidson)	2,877,213		0.3%	551	0.0002	kWh
Total	992,265,525	1,089,327	100.0%	190,156		

NPEI has no balance in Account 1580 Sub-account CBR Class A.

### 3.2.6.3 Disposition of Account 1595

Section 3.2.6.3 of the Filing Requirements states: *“When the OEB approves disposition of DVA balances, the approved amounts of principal and carrying charges are transferred to Account 1595 for that rate year.*

*Distributors are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year only once, on a final basis. Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider. During the two*

*years after the expiry of the rate rider, distributors may still make billing corrections as per the Retail Settlement Code and record the related transactions in the associated Account 1595 sub-account. The eligibility criteria for disposition of Account 1595 sub-accounts depends on the distributor's rate year. For example:*

- *January 1 rate year – If 2021 rate riders expire on December 31, 2021, the balance of sub-account 1595 (2021) is eligible to be disposed after the account balance as at December 31, 2023 has been audited. Therefore, sub-account 1595 (2021) would be eligible for disposition in the 2025 rate year.*
- *May 1 rate year - If 2021 rate riders end on April 30, 2022, the balance of sub-account 1595 (2021) is eligible to be disposed after the account balance as of December 31, 2024 has been audited. Therefore, sub-account 1595 (2020) would be eligible for disposition in the 2026 rate year.”*

In NPEI's 2024 IRM Rate Application (EB-2023-0040), the OEB approved the final disposition of residual balances in Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2019). NPEI confirms that the residual balances in Account 1595 sub-accounts for each vintage year, up to and including 2019, have been disposed once on a final basis.

Although NPEI has now transitioned to a January 1 rate year, as approved by the OEB in NPEI's 2021 COS Rate Application (EB-2020-0040), NPEI had a May 1 rate year during 2020. On December 12, 2019, the OEB issued its Decision and Rate Order in NPEI's 2020 IRM Rate Application (EB-2019-0054). In consideration of the COVID-19 emergency, the OEB issued a Vary Order on April 28, 2020 which authorized NPEI to postpone implementation of its 2020 rates. On October 20, 2020, the OEB issued its Final Rate Order in NPEI's 2020 IRM Rate Application (EB-2019-0054), with an implementation date of November 1, 2020. The latest sunset date of rate riders approved by the OEB for NPEI's 2020 rates is October 31, 2021. Therefore, in accordance with the eligibility criteria described above, NPEI is requesting final disposition of the residual balance in Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2020) in this current application.

In this current application, NPEI is not requesting final disposition of the residual balance in Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2021), since the rate riders approved by the OEB in NPEI's 2021 COS Rate Application (EB-2020-0040) include a rate rider

with a sunset date of December 31, 2022. Accordingly, NPEI will request disposition of Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2021) in the 2026 rate year.

NPEI is requesting disposition of the residual balance in Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2020) in the amount of \$37,698 as shown in the following Table 24.

**Table 24 – Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2020)  
 Residual Balance**

Item	Account 1595 - Disposition and Recovery/Refund of Regulatory Balances (2020)
Amount approved for disposition in 2020 IRM Rate Application (EB-2019-0054)	1,205,136
Amount refunded through Rate Riders	(1,173,500)
Residual Balance (Excluding Carrying Charges on Net Principal Balance)	31,636
Carrying Charges on Net Principal Balance	6,062
Total Residual Balance Requested for Disposition	37,698

As shown in Table 24 above, the residual balance in Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2020), excluding carrying charges on net principal balance, is \$31,636. Carrying Charges on Net Principal Balance includes the projected carrying charges up to December 31, 2024.

Table 25 below compares the residual balance of 31,636, excluding carrying charges on net principal balance, to the amount originally approved for disposition in NPEI’s 2020 IRM Rate Application (EB-2019-0054).

**Table 25 – Account 1595 (2020) – Residual Balance Excluding Carrying Charges on Net Principal Balance versus Originally Approved Amount**

Item	Account 1595 - Disposition and Recovery/Refund of Regulatory Balances (2020)
Residual Balance (Excluding Carrying Charges on Net Principal Balance) Proposed for Disposition in 2025 IRM Rate Application (EB-2024-0043)	31,636
Total amount approved for disposition in 2020 IRM Rate Application (EB-2019-0054)	1,205,136
Total Proposed for Disposition % of Original Amount	2.6%

Section 3.2.6.3 of the Filing Requirements states:

*“If there are material residual balances being proposed for disposition, applicants are expected to provide a detailed explanation, including quantifying any significant drivers of the residual balances.”*

NPEI submits that the residual balance in Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2020), excluding carrying charges on net principal balance, of \$31,636 is immaterial, and therefore no further explanation of the residual balance is required.

### 3.2.6.4 Deferral and Variance Account Disposition and Proposed Rate Riders

The total of all Group 1 accounts for disposition, including projected carrying charges to December 31, 2022, excluding Account 1589 RSVA - Global Adjustment and Account 1580 Sub-account CBR Class B, is a debit balance of \$633,129 as shown in Table 26 below.

**Table 26 - Balances for disposition Excluding Account 1589 – RSVA GA and Account 1580 Sub-account CBR Class B**

Account Description	Account No.	2023 Principal Balance (Adjusted for Disposition in 2024)	2023 Carrying Charge Balance (Adjusted for Disposition in 2024)	2023 Total Balance (Adjusted for Disposition in 2024)	Projected Carrying Charges 2024	Total for Disposition
<b>Group 1 Accounts</b>						
LV Variance Account	1550	281,570	6,464	288,033	15,050	303,083
Smart Metering Entity Charge Variance	1551	(113,421)	(2,445)	(115,867)	(6,062)	(121,929)
RSVA - Wholesale Market Service Charge	1580	(1,321,422)	(22,221)	(1,343,643)	(70,630)	(1,414,273)
RSVA - Retail Transmission Network Charge	1584	1,051,520	33,501	1,085,021	56,204	1,141,225
RSVA - Retail Transmission Connection Charge	1586	809,713	17,715	827,428	43,279	870,707
RSVA - Power (excluding Global Adjustment)	1588	(174,590)	539	(174,051)	(9,332)	(183,382)
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	(53,753)	91,451	37,698	-	37,698
<b>Total Group 1 Account Balances Excluding Account 1589 - RSVA GA</b>		<b>479,617</b>	<b>125,004</b>	<b>604,620</b>	<b>28,509</b>	<b>633,129</b>

Sheet 5 - Allocating Def-Var Balances of the 2025 IRM Rate Generator Model allocates the balance of each Group 1 account, excluding Account 1589 – RSVA GA and Account 1580 Sub-account CBR Class B, to the customer rate classes.

As discussed in Section 3.1.3, due to the differences in asset ownership and retail settlement, certain rates and rate riders only apply to the Victoria and Rockway PMEs and some only to the Wellandport and Port Davidson PMEs.

NPEI worked with Board Staff to modify NPEI’s 2025 IRM Rate Generator Model to accommodate the Embedded Distributor rate class, in order to ensure that the 2025 Proposed Tariff of Rates and Charges reflects the appropriate rates and rate riders for the Victoria/Rockway PMEs and the Wellandport/Port Davidson PMEs.

The Wellandport and Port Davidson installations of the Embedded Distributor rate class are allocated a portion of the balances in Account 1580 – RSVA WMS and Account 1588 - RSVA Power, but are not allocated any portion of the balances in Accounts 1550 – LV Variance, 1584 – RSVA NW or 1586 – RSVA CN.

Table 27 below shows the allocation of Account 1580 – RSVA WMS and Account 1588 - RSVA Power.

**Table 27 - Allocation of Account 1580 – RSVA WMS and Account 1588 – RSVA Power**

Rate Class	Total Metered kWh less WMP consumption (if applicable)	% of Total Metered kWh less WMP	Account 1580	Account 1588
Residential	459,771,463	37.0%	(522,769)	(67,785)
GS < 50 kW	133,016,697	10.7%	(151,243)	(19,611)
GS > 50 kW	639,124,079	51.4%	(726,697)	(94,227)
USL	1,528,545	0.1%	(1,738)	(225)
Sentinel Lights	203,476	0.0%	(231)	(30)
Streetlighting	4,396,781	0.4%	(4,999)	(648)
Embedded Distributor (Victoria and Rockway)	2,924,253	0.2%	(3,325)	(431)
Total per 2025 IRM Rate Model	1,240,965,295	99.8%	(1,411,002)	(182,958)
Embedded Distributor (Wellandport Davidson)	2,877,213	0.2%	(3,271)	(424)
Total	1,243,842,508	100.0%	(1,414,273)	(183,382)

Table 28 below reproduces the balance allocations from Sheet 5. Allocating Def-Var Balances, and also includes the balances allocated to the Wellandport and Port Davidson installations of the Embedded Distributor rate class.

**Table 28 - Group 1 Balance Allocations Excluding Account 1589 RSVA – GA and Account 1580 Sub-account CBR Class B**

Rate Class	1550 - LV Variance	1551 - SME Variance	1580 - RSVA - WMS	1584 - RSVA - NW	1586 - RSVA - CN	1588 - RSVA - Power	1595 (2020) - Disposition and Recovery/Refund of Regulatory Balances	Total Group 1 Balance (Excluding 1589 - RSVA - GA and 1580 Sub-Account CBR Class B)
Residential	111,768	(111,929)	(522,769)	420,849	321,090	(67,785)	13,436	164,660
GS < 50 kW	32,336	(9,999)	(151,243)	121,756	92,895	(19,611)	4,052	70,185
GS > 50 kW	156,080	-	(726,697)	587,700	448,390	(94,227)	20,015	391,260
USL	372	-	(1,738)	1,399	1,067	(225)	47	922
Sentinel Lights	49	-	(231)	186	142	(30)	7	123
Streetlighting	1,069	-	(4,999)	4,025	3,071	(648)	141	2,658
Embedded Distributor (Victoria and Rockway)	1,410	-	(3,325)	5,310	4,052	(431)	-	7,016
Total per 2025 IRM Rate Model	303,083	(121,929)	(1,411,002)	1,141,225	870,707	(182,958)	37,698	636,825
Embedded Distributor (Wellandport Davidson)			(3,271)			(424)		(3,696)
Total	303,083	(121,929)	(1,414,273)	1,141,225	870,707	(183,382)	37,698	633,129

Sheet 7 - Calculation of Def-Var RR of the 2025 IRM Rate Generator model calculates the proposed Deferral / Variance account rate riders, which are shown in Table 29 below. NPEI proposes to recover this balance from customers using the default disposition period of 12 months. Table 29 also shows the calculation of the proposed Deferral / Variance rate rider for the Wellandport and Port Davidson installations of the Embedded Distributor rate class, which has been entered on Sheet 19. Additional Rates in NPEI's 2025 IRM Rate Generator Model.

**Table 29 – Proposed Deferral / Variance Rate Riders**

Rate Class	Allocated Deferral / Variance Balance to All Classes	Deferral / Variance Balance to Non-WMP Classes Only if Applicable	Total Allocated	Metered kWh / kW	Metered kWh / kW (Not including WMP)	Proposed Rate Rider (per kWh or kW)	Proposed Rate Rider (per kWh or kW) Applicable to Non-WMP Only	Volumetric Billing Determinant
Residential	164,660		164,660	459,771,463		0.0004	kWh	
GS < 50 kW	70,185		70,185	133,016,697		0.0005	kWh	
GS > 50 kW	1,212,184	(820,924)	391,260	1,675,693	1,670,002	0.7234	(0.4916) kW	
USL	922		922	1,528,545		0.0006	kWh	
Sentinel Lights	123		123	566		0.2178	kW	
Streetlighting	2,658		2,658	12,279		0.2165	kW	
Embedded Distributor (Victoria and Rockway)	7,016		7,016	7,191		0.9757	kW	
Embedded Distributor (Wellandport and Port Davidson)	(3,696)		(3,696)	2,877,213		(0.0013)	kWh	
Total	1,454,053	(820,924)	633,129					

As indicated in Section 3.2.6.0.2 Wholesale Market Participants above, NPEI has one WMP customer in the GS > 50 kW rate class. In accordance with the Filing Requirements, no portion of the balance in Account 1580 RSVA - WMS or Account 1588 RSVA – Power have been allocated to the WMP.



As shown in Table 28 above, the amount of Account 1580 RSVA – WMS balance allocated to the GS > 50 kW class is (\$726,697) and the amount of Account 1588 RSVA – Power balance allocated to the GS > 50 kW class is (\$94,227). As indicated in Table 29 above, on Sheet 7. Calculation of Def-Var RR, the 2025 IRM Rate Generator Model calculates a separate rate rider based on the total amount of  $(\$726,697) + (\$94,227) = (\$820,924)$ , which is applicable only to non-WMP GS > 50 kW customers.

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

NPEI is not requesting disposition of Lost Revenue Adjustment Mechanism Variance Account balances in this application.

NPEI received OEB approval for the disposition of all Conservation First Framework (“CFF”) related LRAMVA balances in its 2021 COS Rate Application (EB-2020-0040).

The Filing Requirements state:

*“The 2021 CDM Guidelines indicated that distributors were not eligible for LRAM for other IESO programs funded through the Interim Framework, or for CDM activities funded by the IESO through the 2021-2024 CDM Framework.*

*In 2024, the OEB replaced the CDM Guidelines with the NWS Guidelines. Distributors may request the use of an LRAMVA for distribution rate-funded NWS activities or Local Initiatives Program (LIP) activities, with need to be determined on a case-by-case basis. Distributors should now refer to the NWS Guidelines for additional guidance relating to the LRAMVA”*

NPEI confirms that it has not recorded any LRAMVA balances relating to the Interim Framework or the 2021-2024 CDM Framework. NPEI does not have any rate-funded CDM or NWS activities.

#### **3.2.7.1 Disposition of the LRAMVA and Rate Rides for Previously Approved LRAM-Eligible Amounts**

NPEI confirms a zero balance in the LRAMVA and is not requesting any disposition in this application.

#### **3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities**

NPEI is not requesting an LRAMVA for NWS or LIP activities.

### **3.2.8 Tax Changes**

NPEI is not requesting Shared Tax Savings Rate Riders in this application.

Section 3.2.8 of the Filing Requirements indicates that *“The OEB’s policy, as described in the OEB’s 2008 report entitled Supplemental Report of the Board on 3<sup>rd</sup> Generation Incentive Regulation for Ontario’s Distributors (the “Supplemental Report”), prescribes a 50/50 sharing of impacts of legislated tax changes from distributors’ tax rates embedded in its OEB approved base rate known at the time of application.”*

*“On June 21, 2019, Bill C-97, the Budget implementation Act, 2019, No. 1, was given Royal Assent. Included in Bill C-97 are various changes to the federal income tax regime. One of the changes introduced by Bill C-97 is the Accelerated Investment Incentive Program (AIIP), which provides for a first-year increase in Capital Cost Allowance (CCA) deductions on eligible capital assets acquired after November 20, 2018. The impacts of changes in CCA rules are to be considered in distributor rebasing applications, and are excluded from the tax changes (such as changes in corporate tax rates) typically addressed in an IRM application.”*

At the time of application, NPEI is not aware of any other impacts of legislated tax changes from NPEI’s current tax rates, as approved in its 2021 COS Application (EB-2020-0040).

### **3.2.9 Z-Factor Claims**

NPEI is not requesting a Z-factor claim in this application.

### **3.2.10 Off-Ramps**

Section 3.2.10 of the Filing Requirements states:

*“For the Price-Cap IR and annual IR index rate-setting options, a regulatory review may be triggered if a distributor’s earnings are outside of a dead band of +/- 300 basis points from the OEB-approved ROE. The OEB monitors results filed by distributors as part of their RRR and determines if a regulatory review is warranted. Any such review will be prospective, and may result in modifications, termination or the continuation of the respective Price Cap IR or Annual IR Index plan for that distributor.”*

NPEI’s regulated rate of return achieved for 2023 is 9.81%, which is within the +/- 300 basis points of NPEI’s deemed regulatory return on equity of 8.34%.

### **3.3 Elements Specific only to the Price Cap IR Plan**

#### **3.3.1 Advanced Capital Module**

NPEI is not requesting approval for an Advanced Capital Module (ACM) claim in this application.

#### **3.3.2 Incremental Capital Module**

NPEI is not requesting approval for an Incremental Capital Module (ICM) claim in this application.

#### **3.3.3 Treatment of Costs for Eligible Investments**

NPEI is not requesting a funding adder for renewable generation connection or smart grid costs in this application.

### **3.4 Specific Exclusions from Price Cap IR or Annual IR Index Applications**

Section 3.4 of the Filing Requirements lists the following exclusions to the IRM rate application process:

- Rate Harmonization, other than that pursuant to a prior OEB decision
- Changes to revenue-to-cost ratios, other than pursuant to a prior OEB decision
- Loss Factor Changes
- Establishing or changing Specific Service Charges
- Any requests for approval that require a new or further prudence review for a cost component of an approved revenue requirement item, such as long-term debt rates, pension and other post-employment benefit (OPEB) costs, or PILs/Taxes
- Disposition of Group 2 Deferral and Variance Accounts
- Loss of Customer Load

NPEI confirms that it is not requesting approval for any of the excluded items listed above.

### **Summary**

NPEI has adhered to *Chapter 3 Incentive Rate-Setting Applications* of the OEB's *Filing Requirements for Electricity Distribution Rate Applications – Filing Requirements for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025*, updated June 18, 2024, in order to prepare this application.

NPEI requests approval of the proposed distribution rates and other charges set out in Appendix B in this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act, to be effective January 1, 2025.

All of Which is Respectfully Submitted.

## Appendix A

Current Tariff of Rates and Charges

Effective and Implemented January 1, 2024

from

NPEI's 2024 IRM Rate Application (EB-2023-0040)

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB-2023-0040**

**RESIDENTIAL SERVICE CLASSIFICATION**

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	39.30
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.01)
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0040
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Niagara Peninsula Energy Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2024

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

EB-2023-0040

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	46.75
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.02)
Distribution Volumetric Rate	\$/kWh	0.0170
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0042
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2024**  
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**EB-2023-0040**

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

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

**APPLICATION**

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

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

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

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

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

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



**Niagara Peninsula Energy Inc.**  
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**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	145.16
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.20)
Distribution Volumetric Rate	\$/kW	4.0410
Low Voltage Service Rate	\$/kW	0.5305
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 Applicable only for Non-Wholesale Market Participants	\$/kW	0.9571
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	0.7151
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kW	(0.0452)
Retail Transmission Rate - Network Service Rate	\$/kW	3.9859
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2926

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
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**EB-2023-0040**

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 750 volts or less whose 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 electricity 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)	\$	22.74
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.01)
Distribution Volumetric Rate	\$/kWh	0.0158
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0043
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
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**EB-2023-0040**

**SENTINEL LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	20.99
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.01)
Distribution Volumetric Rate	\$/kW	26.1996
Low Voltage Service Rate	\$/kW	0.4434
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	1.5253
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kW	(0.0426)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9509
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9159

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
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**EB-2023-0040**

**STREET LIGHTING SERVICE CLASSIFICATION**

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a “virtual street lighting meter” that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant’s distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor’s daily interval meter interrogation, validation and processing procedures. 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)	\$	1.27
Distribution Volumetric Rate	\$/kW	5.0230
Low Voltage Service Rate	\$/kW	0.4076
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	1.5764
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kW	(0.0441)
Retail Transmission Rate - Network Service Rate	\$/kW	3.0129
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7613

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
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**EB-2023-0040**

**EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

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

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

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2024**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB-2023-0040**

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	157.52
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.13)
Distribution Volumetric Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.0860
Low Voltage Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	0.5305
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	1.8370
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31,2024 Applicable only for Class B Customer - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	(0.0522)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 - Applicable only for Wellandport and Port Davidson installations of the embedded distributor	\$/kWh	0.0025
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31,2024 Applicable only for Class B Customers - Applicable only for Wellandport and Port Davidson installations of the embedded distributor	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.9859
Retail Transmission Rate - Line and Transformation Connection Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	2.2926

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2024**  
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**EB-2023-0040**

**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4.55
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**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
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**EB-2023-0040**

**ALLOWANCES**

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

**SPECIFIC SERVICE CHARGES**

**APPLICATION**

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

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

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

**Customer Administration**

Returned cheque (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

**Other**

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles (with the exception of wireless attachments)	\$	37.78



**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2024**  
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**EB-2023-0040**

**RETAIL SERVICE CHARGES (if applicable)**

**APPLICATION**

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.02
Monthly fixed charge, per retailer	\$	46.81
Monthly variable charge, per customer, per retailer	\$	1.16
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.69
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.69)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.59
Processing fee, per request, applied to the requesting party	\$	1.16
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.68
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.34

**LOSS FACTORS**

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0423
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0318

## Appendix B

# Proposed Tariff of Rates and Charges Effective January 1, 2025

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
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EB 2024-0043

**RESIDENTIAL SERVICE CLASSIFICATION**

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. 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	\$	40.66
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0017
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0068

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
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EB 2024-0043

**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	48.36
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0176
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
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EB 2024-0043

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

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

### **APPLICATION**

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

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

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

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

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

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

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
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**EB 2024-0043**

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	150.17
Distribution Volumetric Rate	\$/kW	4.1804
Low Voltage Service Rate	\$/kW	0.5550
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4916)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.7234
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0695
Retail Transmission Rate - Network Service Rate	\$/kW	4.1159
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3606

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
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EB 2024-0043

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 750 volts or less whose 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 electricity 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)	\$	23.52
Distribution Volumetric Rate	\$/kWh	0.0163
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
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EB 2024-0043

**SENTINEL LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	21.71
Distribution Volumetric Rate	\$/kW	27.1035
Low Voltage Service Rate	\$/kW	0.4638
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0689
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.2178
Retail Transmission Rate - Network Service Rate	\$/kW	3.0472
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9727

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB 2024-0043

**STREET LIGHTING SERVICE CLASSIFICATION**

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a "virtual street lighting meter" that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant's distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor's daily interval meter interrogation, validation and processing procedures. 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)	\$	1.31
Distribution Volumetric Rate	\$/kW	5.1963
Low Voltage Service Rate	\$/kW	0.4264
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.2165
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0687
Retail Transmission Rate - Network Service Rate	\$/kW	3.1112
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8136

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB 2024-0043

**EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

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

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

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB 2024-0043**

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	162.95
Distribution Volumetric Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.1925
Low Voltage Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	0.5550
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	0.0779
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	0.9757
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 - Applicable only for Wellandport and Port Davidson installations of the embedded distributor	\$/kWh	(0.0013)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025 - Applicable only for Wellandport and Port Davidson installations of the embedded distributor	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	4.1159
Retail Transmission Rate - Line and Transformation Connection Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	2.3606

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB 2024-0043**

**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4.55
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**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**EB 2024-0043**

**ALLOWANCES**

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

**SPECIFIC SERVICE CHARGES**

**APPLICATION**

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

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

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

**Customer Administration**

Returned cheque (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

**Non-Payment of Account**

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

**Other**

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles (with the exception of wireless attachments)	\$	39.14

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB 2024-0043

**RETAIL SERVICE CHARGES (if applicable)**

**APPLICATION**

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
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)	\$	2.42

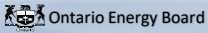
**LOSS FACTORS**

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	1.0423
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0318

## Appendix C

### 2025 IRM Rate Generator Model



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

**Quick Link**  
 Ontario Energy Board's 2025 Electricity  
 Distribution Rate Applications Webpage

Version 1.0

Utility Name

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

Rate Effective Date

Rate-Setting Method

1. Select the last Cost of Service rebasing year.

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

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

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

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

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

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

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

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

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

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

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

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

(e.g. if 2017 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2017.)

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

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

7. Retail Transmission Service Rates: Niagara Peninsula Energy Inc. is:

Within

Distribution System(s)

(If necessary, enter all host-distributors' names in the above green shaded cell.)

8. Have you transitioned to fully fixed rates?

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

**Legend**

Pale green cells represent input cells.

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

For instructions to complete tabs 3 to 7 of the IRM Rate Generator Model, refer to the IRM Rate Generator Model Tabs 3-7 Instructions document posted on the OEB's 2025 Electricity Distribution Rates





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

**Niagara Peninsula Energy Inc.**

**TARIFF OF RATES AND CHARGES**

**Effective and Implementation Date January 1, 2024**

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

EB-2023-0040

### RESIDENTIAL SERVICE CLASSIFICATION

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	39.30
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.01)
Low Voltage Service Rate	\$/kWh	0.0016
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0040
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	46.75
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.02)
Distribution Volumetric Rate	\$/kWh	0.0170
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0042
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

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

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

#### APPLICATION

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

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

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	145.16
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.20)
Distribution Volumetric Rate	\$/kW	4.0410
Low Voltage Service Rate	\$/kW	0.5305
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 Applicable only for Non-Wholesale Market Participants	\$/kW	0.9571
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	0.7151
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kW	(0.0452)
Retail Transmission Rate - Network Service Rate	\$/kW	3.9859
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2926

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose 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 electricity 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)	\$	22.74
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.01)
Distribution Volumetric Rate	\$/kWh	0.0158
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kWh	0.0043
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

### SENTINEL LIGHTING SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.99
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.01)
Distribution Volumetric Rate	\$/kW	26.1996
Low Voltage Service Rate	\$/kW	0.4434
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	1.5253
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024		
Applicable only for Class B Customers	\$/kW	(0.0426)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9509
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9159

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a “virtual street lighting meter” that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant’s distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor’s daily interval meter interrogation, validation and processing procedures. 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)	\$	1.27
Distribution Volumetric Rate	\$/kW	5.0230
Low Voltage Service Rate	\$/kW	0.4076
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024		
Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024	\$/kW	1.5764
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024		
Applicable only for Class B Customers	\$/kW	(0.0441)
Retail Transmission Rate - Network Service Rate	\$/kW	3.0129
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7613

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

### EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	157.52
Rate Rider for Disposition of Account 1509 (2024) - effective until December 31, 2024	\$	(0.13)
Distribution Volumetric Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.0860
Low Voltage Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	0.5305
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until December 31, 2024 Applicable only for Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	1.8370
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customer - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	(0.0522)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2024 - Applicable only for Wellandport and Port Davidson installations of the embedded distributor	\$/kWh	0.0025
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31, 2024 Applicable only for Class B Customers - Applicable only for Wellandport and Port Davidson installations of the embedded distributor	\$/kWh	(0.0001)



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

Retail Transmission Rate - Network Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.9859
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Retail Transmission Rate - Line and Transformation Connection Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	2.2926
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### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

### microFIT SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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#### ALLOWANCES

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

#### SPECIFIC SERVICE CHARGES

##### APPLICATION

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

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

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

#### Customer Administration

Returned cheque (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

#### Non-Payment of Account

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

#### Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles (with the exception of wireless attachments)	\$	37.78

#### RETAIL SERVICE CHARGES (if applicable)

APPLICATION

2. Current Tariff Schedule

Issued Month day, Year



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2025 Filers

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.02
Monthly fixed charge, per retailer	\$	46.81
Monthly variable charge, per customer, per retailer	\$	1.16
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.69
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.69)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.59
Processing fee, per request, applied to the requesting party	\$	1.16
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.68
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.34

### LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0423
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0318



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate

### 3. Continuity Schedule

### 3. Continuity Schedule

### 3. Continuity Schedule

### 3. Continuity Schedule

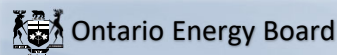
### 3. Continuity Schedule



### 3. Continuity Schedule

### 3. Continuity Schedule

### 3. Continuity Schedule



## Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Data on this worksheet has been populated using your most recent RRR filing.  
 If you have identified any issues, please contact the OEB.  
 Have you confirmed the accuracy of the data below?

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2020) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	459,771,463	0	7,215,716	0			459,771,463	0		36%		53,483
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	133,016,697	0	41,462,471	0			133,016,697	0		11%		4,778
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	642,053,075	1,675,693	639,124,079	1,670,002	2,928,996	5,691	639,124,079	1,670,002		53%		747
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,528,545	0	0	0			1,528,545	0		0%		481
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	203,476	566	2,169	6			203,476	566		0%		248
STREET LIGHTING SERVICE CLASSIFICATION	kW	4,396,781	12,279	4,396,781	12,279			4,396,781	12,279		0%		13,490
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	2,924,253	7,191	2,924,253	7,191			2,924,253	7,191		0%		4
<b>Total</b>		1,243,894,291	1,695,729	695,125,470	1,689,478	2,928,996	5,691	1,240,965,295	1,690,038	0	100%	0	73,231

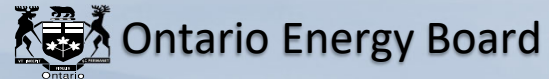
**Threshold Test**

Total Claim (including Account 1568 and 1509)	\$745,429
Total Claim for Threshold Test (All Group 1 Accounts)	\$745,429
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0006 <b>Claim does not meet the threshold test.</b>

As per Section 3.2.3 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

YES

<sup>1</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.  
<sup>2</sup> The Threshold Test does not include the amount in 1568.  
<sup>3</sup> The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

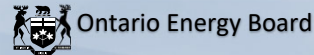


# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP		
				1550	1551	1580	1584	1586	1588



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

- 1a The year Account 1589 GA was last disposed
- 1b The year Account 1580 CBR Class B was last disposed  Note that the sub-account was established in 2015.
- 2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?  (If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)
- 2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?  (If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)
- 3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

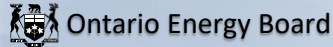
Customer	Rate Class		2023	
			July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	686,939	721,159
		kW	2,723	2,505
		Class A/B	B	A
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	313,331	145,587
		kW	2,887	1,518
		Class A/B	B	A
Customer 3	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	571,499	684,661
		kW	8,306	8,173
		Class A/B	A	B
Customer 4	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	3,159,204	3,040,208
		kW	6,839	6,271
		Class A/B	A	B
Customer 5	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,383,567	2,216,078
		kW	4,912	4,770
		Class A/B	A	B
Customer 6	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	2,574,781	2,630,680
		kW	5,123	5,261
		Class A/B	A	B
Customer 7	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	547,070	532,792
		kW	1,962	2,072
		Class A/B	A	B

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

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

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

Rate Class	Rate Class		2023	
			kWh	kW
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	231,369,426	
		kW		537,391



# centive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Year the Account 1589 GA Balance Last Disposed

2022

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

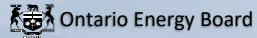
		Total	2023
Non-RPP Consumption Less WMP Consumption	A	695,125,470	695,125,470
Less Class A Consumption for Partial Year Class A Customers	B	10,102,867	10,102,867
Less Consumption for Full Year Class A Customers	C	231,369,426	231,369,426
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>453,653,177</b>	<b>453,653,177</b>
All Class B Consumption for Transition Customers	E	10,104,689	10,104,689
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>2.23%</b>	

### Allocation of Total GA Balance \$

Total GA Balance	G	-\$ 79,798
Transition Customers Portion of GA Balance	H=F*G	-\$ 1,777
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$ 78,020

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

# of Class A/B Transition Customers		7				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2023	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		686,939	686,939	6.80%	-\$ 121	-\$ 10
Customer 2		313,331	313,331	3.10%	-\$ 55	-\$ 5
Customer 3		684,661	684,661	6.78%	-\$ 120	-\$ 10
Customer 4		3,040,208	3,040,208	30.09%	-\$ 535	-\$ 45
Customer 5		2,216,078	2,216,078	21.93%	-\$ 390	-\$ 32
Customer 6		2,630,680	2,630,680	26.03%	-\$ 463	-\$ 39
Customer 7		532,792	532,792	5.27%	-\$ 94	-\$ 8
Total		10,104,689	10,104,689	100.00%	-\$ 1,777	



## Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

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

Rate Rider Recovery to be used below

		Total Metered 2023 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated <i>kWh</i>	Total Metered 2023 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated <i>kWh</i>	Non-RPP Metered 2023 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) <i>kWh</i>	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	7,215,716	0	0	1.6%	(\$1,261)	(\$0.0002)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	41,462,471	0	0	9.3%	(\$7,247)	(\$0.0002)	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	639,124,079	231,369,426	20,207,556	86.8%	(\$67,740)	(\$0.0002)	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0.0%	\$0	\$0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	2,169	0	0	0.0%	\$0	\$0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	4,396,781	0	0	1.0%	(\$769)	(\$0.0002)	kWh
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kWh	2,924,252	0	0	0.7%	(\$511)	(\$0.0002)	kWh
<b>Total</b>		695,125,470	231,369,426	20,207,556	99.4%	(\$77,528)		





Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Year Account 1580 CBR Class B was Last Disposed 2022

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

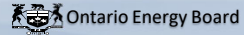
		Total	2023
Total Consumption Less WMP Consumption	A	1,240,965,295	1,240,965,295
Less Class A Consumption for Partial Year Class A Customers	B	10,102,867	10,102,867
Less Consumption for Full Year Class A Customers	C	231,369,426	231,369,426
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>999,493,002</b>	<b>999,493,002</b>
All Class B Consumption for Transition Customers	E	10,104,689	10,104,689
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>1.01%</b>	

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

Total CBR Class B Balance	G	\$ 192,098
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 1,942
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 190,156

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

# of Class A/B Transition Customers	7					
Customer	Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2023	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments	
Customer 1	686,939	686,939	6.80%	\$ 132	\$ 11	
Customer 2	313,331	313,331	3.10%	\$ 60	\$ 5	
Customer 3	684,661	684,661	6.78%	\$ 132	\$ 11	
Customer 4	3,040,208	3,040,208	30.09%	\$ 584	\$ 49	
Customer 5	2,216,078	2,216,078	21.93%	\$ 426	\$ 35	
Customer 6	2,630,680	2,630,680	26.03%	\$ 506	\$ 42	
Customer 7	532,792	532,792	5.27%	\$ 102	\$ 9	
Total	10,104,689	10,104,689	100.00%	\$ 1,942	\$ 162	



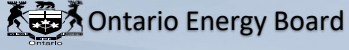
## Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

The year Account 1580 CBR Class B was last disposed

2022

		Total Metered 2023 Consumption Minus WMP		Total Metered 2023 Consumption for Full Year Class A Customers		Total Metered 2023 Consumption for Transition Customers		Metered 2023 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	459,771,463	0	0	0	0	0	459,771,463	0	46.3%	\$88,113	\$0.0002	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	133,016,697	0	0	0	0	0	133,016,697	0	13.4%	\$25,492	\$0.0002	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	639,124,079	1,670,002	231,369,426	537,391	20,207,556	63,320	387,547,098	1,069,291	39.1%	\$74,271	\$0.0695	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	1,528,545	0	0	0	0	0	1,528,545	0	0.2%	\$293	\$0.0002	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	203,476	566	0	0	0	0	203,476	566	0.0%	\$39	\$0.0689	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	4,396,781	12,279	0	0	0	0	4,396,781	12,279	0.4%	\$843	\$0.0687	kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW	2,924,252	7,191	0	0	0	0	2,924,252	7,191	0.3%	\$560	\$0.0779	kW
<b>Total</b>		1,240,965,295	1,689,503	231,369,426	537,391	20,207,556	63,320	989,388,312	1,089,327	99.7%	\$189,611		



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>		
								Deferral/Variance Account Rate Rider <sup>2</sup>	Account 1568 Rate Rider	Account 1568 Rate Rider

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

## Summary - Sharing of Tax Change Forecast Amounts

	2021	2025
<b>OEB-Approved Rate Base</b>	\$ 167,013,952	\$ 167,013,952
<b>OEB-Approved Regulatory Taxable Income</b>	\$ 1,159,568	\$ 1,159,568
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 173,935
Provincial Taxes Payable		\$ 133,350
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	\$ 307,286	\$ 307,286
OEB-Approved Total Tax Credits (enter as positive number)	\$ 17,315	\$ 17,315
<b>Income Tax Provision</b>	\$ 289,971	\$ 289,971
<b>Grossed-up Income Taxes</b>	\$ 394,518	\$ 394,518
<b>Incremental Grossed-up Tax Amount</b>		\$ -
<b>Sharing of Tax Amount (50%)</b>		\$ -

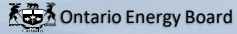
### Notes

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

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

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

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



## Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

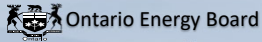
Rate Class	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW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

Rate Class	Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh 459,771,463		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh 133,016,697		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW 642,053,075	1,675,693	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh 1,528,545		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW 203,476	566	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW 4,396,781	12,279	0	0.0000 kW
EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	kW 2,924,253	7,191	0	0.0000 kW
<b>Total</b>	1,243,894,291	1,695,729	\$0	

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106	459,771,463	0	1.0423	479,219,796
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	459,771,463	0	1.0423	479,219,796
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096	133,016,697	0	1.0423	138,643,304
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	133,016,697	0	1.0423	138,643,304
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9859	642,053,075	1,675,693		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2926	642,053,075	1,675,693		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096	1,528,545	0	1.0423	1,593,202
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	1,528,545	0	1.0423	1,593,202
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9509	203,476	566		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9159	203,476	566		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0129	4,396,781	12,279		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7613	4,396,781	12,279		
Embedded Distributor Service Classification	Retail Transmission Rate - Network Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.9859	5,801,465	7,191		
Embedded Distributor Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	2.2926	5,801,465	7,191		



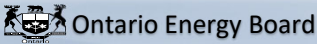
## Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Uniform Transmission Rates		2023 Jan to Jun		2023 Jul to Dec		2024 Jan to Jun		2024 Jul to Dec		2025
Rate Description	Unit	Rate				Rate				
Network Service Rate	kW	\$ 5.60	\$ 5.37	\$ 5.78	\$ 6.18	\$ 5.78				
Line Connection Service Rate	kW	\$ 0.92	\$ 0.88	\$ 0.95	\$ 0.95	\$ 0.95				
Transformation Connection Service Rate	kW	\$ 3.10	\$ 2.98	\$ 3.21	\$ 3.21	\$ 3.21				

Hydro One Sub-Transmission Rates		2023		2024		2025
Rate Description	Unit	Rate				
Network Service Rate	kW	\$ 4.6545	\$ 4.9103	\$ 4.9103		
Line Connection Service Rate	kW	\$ 0.6056	\$ 0.6537	\$ 0.6537		
Transformation Connection Service Rate	kW	\$ 2.8924	\$ 3.3041	\$ 3.3041		
Both Line and Transformation Connection Service Rate	kW	\$ 3.4980	\$ 3.9578	\$ 3.9578		

If needed, add extra host here. (I)		2023		2024		2025
Rate Description	Unit	Rate				
Network Service Rate	kW	\$ 4.71	\$ 4.75	\$ 4.75		
Line Connection Service Rate	kW	\$ 0.74	\$ 0.72	\$ 0.72		
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$ 0.74	\$ 0.72	\$ 0.72		

If needed, add extra host here. (II)		2023		2024		2025
Rate Description	Unit	Rate				
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -		
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$	Historical 2022		Current 2023		Forecast 2024



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

IESO Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	124,857	\$5.60	\$ 699,199	127,623	\$0.92	\$ 117,413	102,974	\$3.10	\$ 319,219	\$ 436,633
February	138,274	\$5.60	\$ 774,334	138,274	\$0.92	\$ 127,212	111,688	\$3.10	\$ 346,233	\$ 473,445
March	112,299	\$5.60	\$ 628,874	123,407	\$0.92	\$ 113,534	99,200	\$3.10	\$ 307,520	\$ 421,054
April	100,896	\$5.60	\$ 565,018	113,855	\$0.92	\$ 104,747	92,494	\$3.10	\$ 286,731	\$ 391,478
May	159,219	\$5.66	\$ 901,910	170,787	\$0.92	\$ 157,124	128,447	\$3.10	\$ 398,186	\$ 555,310
June	174,443	\$5.60	\$ 976,881	174,443	\$0.92	\$ 160,488	138,273	\$3.10	\$ 428,646	\$ 589,134
July	195,849	\$5.37	\$ 1,051,708	196,354	\$0.88	\$ 172,792	155,214	\$2.98	\$ 462,539	\$ 635,330
August	162,361	\$5.37	\$ 871,880	162,569	\$0.88	\$ 143,061	130,979	\$2.98	\$ 390,317	\$ 533,377
September	187,754	\$5.37	\$ 1,008,239	191,572	\$0.88	\$ 168,583	153,653	\$2.98	\$ 457,886	\$ 626,469
October	154,643	\$5.37	\$ 830,433	158,072	\$0.88	\$ 139,103	127,694	\$2.98	\$ 380,528	\$ 519,631
November	126,757	\$5.37	\$ 680,685	127,465	\$0.88	\$ 112,169	103,429	\$2.98	\$ 308,218	\$ 420,388
December	123,952	\$5.23	\$ 647,777	113,187	\$0.88	\$ 99,604	104,318	\$2.98	\$ 310,868	\$ 410,472
<b>Total</b>	<b>1,761,304</b>	<b>\$ 5.47</b>	<b>\$ 9,636,938</b>	<b>1,797,608</b>	<b>\$ 0.90</b>	<b>\$ 1,615,831</b>	<b>1,448,363</b>	<b>\$ 3.04</b>	<b>\$ 4,396,891</b>	<b>\$ 6,012,721</b>

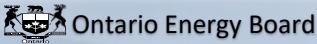
Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	44,486	\$4.6545	\$ 207,061	44,696	\$0.6056	\$ 27,068	29,311	\$2.8924	\$ 84,780	\$ 111,848
February	45,260	\$4.6545	\$ 210,661	45,277	\$0.6056	\$ 27,420	29,683	\$2.8924	\$ 85,856	\$ 113,276
March	45,305	\$4.6545	\$ 210,873	45,312	\$0.6056	\$ 27,441	31,003	\$2.8924	\$ 89,672	\$ 117,113
April	40,002	\$4.6545	\$ 186,190	40,080	\$0.6056	\$ 24,272	27,967	\$2.8924	\$ 80,891	\$ 105,163
May	42,815	\$4.6545	\$ 199,285	42,816	\$0.6056	\$ 25,929	29,404	\$2.8924	\$ 85,049	\$ 110,978
June	45,546	\$4.6545	\$ 211,996	45,562	\$0.6056	\$ 27,592	29,999	\$2.8924	\$ 86,768	\$ 114,360
July	51,417	\$4.6545	\$ 239,319	51,429	\$0.6056	\$ 31,145	32,770	\$2.8924	\$ 94,784	\$ 125,929
August	48,223	\$4.6545	\$ 224,453	48,228	\$0.6056	\$ 29,207	31,637	\$2.8924	\$ 91,508	\$ 120,715
September	51,698	\$4.6545	\$ 240,627	51,701	\$0.6056	\$ 31,310	32,593	\$2.8924	\$ 94,273	\$ 125,583
October	44,825	\$4.6545	\$ 208,638	44,840	\$0.6056	\$ 27,155	29,943	\$2.8924	\$ 86,607	\$ 113,762
November	46,235	\$4.6545	\$ 215,202	46,235	\$0.6056	\$ 28,000	31,620	\$2.8924	\$ 91,459	\$ 119,459
December	47,398	\$4.6545	\$ 220,615	47,411	\$0.6056	\$ 28,712	31,720	\$2.8924	\$ 91,746	\$ 120,458
<b>Total</b>	<b>553,211</b>	<b>\$ 4.6545</b>	<b>\$ 2,574,919</b>	<b>553,586</b>	<b>\$ 0.6056</b>	<b>\$ 335,252</b>	<b>367,651</b>	<b>\$ 2.8924</b>	<b>\$ 1,063,394</b>	<b>\$ 1,398,646</b>

Add Extra Host Here (I) (if needed) Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	11,688	\$ 4.7139	\$ 55,095	12,500	\$ 0.7365	\$ 9,206		\$ -	\$ -	\$ 9,206
February	8,301	\$ 4.7139	\$ 39,128	13,852	\$ 0.7365	\$ 10,202		\$ -	\$ -	\$ 10,202
March	11,476	\$ 4.7139	\$ 54,099	11,935	\$ 0.7365	\$ 8,790		\$ -	\$ -	\$ 8,790
April	11,555	\$ 4.7139	\$ 54,467	12,329	\$ 0.7365	\$ 9,080		\$ -	\$ -	\$ 9,080
May	14,472	\$ 4.7139	\$ 68,221	15,839	\$ 0.7365	\$ 11,665		\$ -	\$ -	\$ 11,665
June	12,553	\$ 4.7139	\$ 59,172	15,149	\$ 0.7365	\$ 11,157		\$ -	\$ -	\$ 11,157
July	14,013	\$ 4.7139	\$ 66,056	15,293	\$ 0.7365	\$ 11,263		\$ -	\$ -	\$ 11,263
August	8,120	\$ 4.7139	\$ 38,279	14,484	\$ 0.7365	\$ 10,668		\$ -	\$ -	\$ 10,668
September	24,994	\$ 4.7139	\$ 117,821	24,994	\$ 0.7365	\$ 18,408		\$ -	\$ -	\$ 18,408
October	13,328	\$ 4.7139	\$ 62,825	16,106	\$ 0.7365	\$ 11,862		\$ -	\$ -	\$ 11,862
November	8,626	\$ 4.7139	\$ 40,662	12,263	\$ 0.7365	\$ 9,032		\$ -	\$ -	\$ 9,032
December	9,496	\$ 4.7139	\$ 44,764	13,532	\$ 0.7365	\$ 9,966		\$ -	\$ -	\$ 9,966
<b>Total</b>	<b>148,622</b>	<b>\$ 4.71</b>	<b>\$ 700,588</b>	<b>178,276</b>	<b>\$ 0.74</b>	<b>\$ 131,301</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 131,301</b>

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

Total Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount

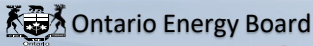




# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

January	181,031	\$	5.3104	\$	961,355	184,818	\$	0.8316	\$	153,687	132,285	\$	3.0540	\$	404,000	\$	557,686		
February	191,834	\$	5.3386	\$	1,024,124	197,403	\$	0.8350	\$	164,834	141,371	\$	3.0564	\$	432,089	\$	596,923		
March	169,081	\$	5.2865	\$	893,846	180,654	\$	0.8290	\$	149,766	130,203	\$	3.0506	\$	397,192	\$	546,958		
April	152,453	\$	5.2848	\$	805,675	166,264	\$	0.8306	\$	138,099	120,461	\$	3.0518	\$	367,622	\$	505,722		
May	216,507	\$	5.4013	\$	1,169,416	229,442	\$	0.8487	\$	194,719	157,851	\$	3.0613	\$	483,235	\$	677,953		
June	232,542	\$	5.3670	\$	1,248,049	235,154	\$	0.8473	\$	199,237	168,272	\$	3.0630	\$	515,414	\$	714,652		
July	261,278	\$	5.1940	\$	1,357,083	263,076	\$	0.8180	\$	215,200	187,984	\$	2.9647	\$	557,322	\$	772,523		
August	218,704	\$	5.1879	\$	1,134,611	225,281	\$	0.8120	\$	182,935	162,616	\$	2.9630	\$	481,825	\$	664,760		
September	264,446	\$	5.1681	\$	1,366,687	268,267	\$	0.8137	\$	218,302	186,246	\$	2.9647	\$	552,159	\$	770,461		
October	212,796	\$	5.1782	\$	1,101,896	219,018	\$	0.8133	\$	178,120	157,637	\$	2.9634	\$	467,135	\$	645,255		
November	181,618	\$	5.1567	\$	936,549	185,963	\$	0.8023	\$	149,201	135,049	\$	2.9595	\$	399,677	\$	548,878		
December	180,846	\$	5.0493	\$	913,156	174,130	\$	0.7941	\$	138,283	136,038	\$	2.9596	\$	402,614	\$	540,897		
<b>Total</b>	<b>2,463,137</b>	<b>\$</b>	<b>5.24</b>	<b>\$</b>	<b>12,912,446</b>	<b>2,529,470</b>	<b>\$</b>	<b>0.82</b>	<b>\$</b>	<b>2,082,383</b>	<b>1,816,014</b>	<b>\$</b>	<b>3.01</b>	<b>\$</b>	<b>5,460,285</b>	<b>\$</b>	<b>7,542,668</b>		
																	<b>Low Voltage Switchgear Credit (if applicable)</b>	\$ -	
																		<b>Total including deduction for Low Voltage Switchgear Credit</b>	\$ 7,542,668



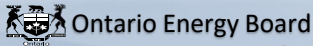
# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

The purpose of this sheet is to calculate the expected billing when current 2024 Uniform Transmission Rates are applied against historical 2023 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	124,857	\$ 5.7800	\$ 721,673	127,623	\$ 0.9500	\$ 121,242	102,974	\$ 3.2100	\$ 330,547				\$ 451,788
February	138,274	\$ 5.7800	\$ 799,224	138,274	\$ 0.9500	\$ 131,360	111,688	\$ 3.2100	\$ 358,518				\$ 489,879
March	112,299	\$ 5.7800	\$ 649,088	123,407	\$ 0.9500	\$ 117,237	99,200	\$ 3.2100	\$ 318,432				\$ 435,669
April	100,896	\$ 5.7800	\$ 583,179	113,855	\$ 0.9500	\$ 108,162	92,494	\$ 3.2100	\$ 296,906				\$ 405,068
May	159,219	\$ 5.7800	\$ 920,286	170,787	\$ 0.9500	\$ 162,248	128,447	\$ 3.2100	\$ 412,315				\$ 574,563
June	174,443	\$ 5.7800	\$ 1,008,281	174,443	\$ 0.9500	\$ 165,721	138,273	\$ 3.2100	\$ 443,856				\$ 609,577
July	195,849	\$ 6.1800	\$ 1,210,346	196,354	\$ 0.9500	\$ 186,536	155,214	\$ 3.2100	\$ 498,238				\$ 684,774
August	162,361	\$ 6.1800	\$ 1,003,392	162,569	\$ 0.9500	\$ 154,440	130,979	\$ 3.2100	\$ 420,442				\$ 574,882
September	187,754	\$ 6.1800	\$ 1,160,320	191,572	\$ 0.9500	\$ 181,993	153,653	\$ 3.2100	\$ 493,226				\$ 675,220
October	154,643	\$ 6.1800	\$ 955,694	158,072	\$ 0.9500	\$ 150,168	127,694	\$ 3.2100	\$ 409,898				\$ 560,066
November	126,757	\$ 6.1800	\$ 783,358	127,465	\$ 0.9500	\$ 121,092	103,429	\$ 3.2100	\$ 332,007				\$ 453,099
December	123,952	\$ 6.1800	\$ 766,023	113,187	\$ 0.9500	\$ 107,528	104,318	\$ 3.2100	\$ 334,861				\$ 442,388
<b>Total</b>	<b>1,761,304</b>	<b>\$ 6.00</b>	<b>\$ 10,560,864</b>	<b>1,797,608</b>	<b>\$ 0.95</b>	<b>\$ 1,707,728</b>	<b>1,448,363</b>	<b>\$ 3.21</b>	<b>\$ 4,649,245</b>				<b>\$ 6,356,973</b>

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	44,486	\$ 4.9103	\$ 218,441	44,696	\$ 0.6537	\$ 29,218	29,311	\$ 3.3041	\$ 96,848				\$ 126,065
February	45,260	\$ 4.9103	\$ 222,238	45,277	\$ 0.6537	\$ 29,598	29,683	\$ 3.3041	\$ 98,077				\$ 127,675
March	45,305	\$ 4.9103	\$ 222,462	45,312	\$ 0.6537	\$ 29,621	31,003	\$ 3.3041	\$ 102,436				\$ 132,057
April	40,002	\$ 4.9103	\$ 196,423	40,080	\$ 0.6537	\$ 26,200	27,967	\$ 3.3041	\$ 92,405				\$ 118,605
May	42,815	\$ 4.9103	\$ 210,237	42,816	\$ 0.6537	\$ 27,988	29,404	\$ 3.3041	\$ 97,155				\$ 125,143
June	45,546	\$ 4.9103	\$ 223,647	45,562	\$ 0.6537	\$ 29,784	29,999	\$ 3.3041	\$ 99,118				\$ 128,902
July	51,417	\$ 4.9103	\$ 252,471	51,429	\$ 0.6537	\$ 33,619	32,770	\$ 3.3041	\$ 108,275				\$ 141,894
August	48,223	\$ 4.9103	\$ 236,788	48,228	\$ 0.6537	\$ 31,527	31,637	\$ 3.3041	\$ 104,533				\$ 136,060
September	51,698	\$ 4.9103	\$ 253,852	51,701	\$ 0.6537	\$ 33,797	32,593	\$ 3.3041	\$ 107,692				\$ 141,488
October	44,825	\$ 4.9103	\$ 220,105	44,840	\$ 0.6537	\$ 29,312	29,943	\$ 3.3041	\$ 98,934				\$ 128,246
November	46,235	\$ 4.9103	\$ 227,029	46,235	\$ 0.6537	\$ 30,224	31,620	\$ 3.3041	\$ 104,477				\$ 134,701
December	47,398	\$ 4.9103	\$ 232,740	47,411	\$ 0.6537	\$ 30,992	31,720	\$ 3.3041	\$ 104,805				\$ 135,798
<b>Total</b>	<b>553,211</b>	<b>\$ 4.91</b>	<b>\$ 2,716,431</b>	<b>553,586</b>	<b>\$ 0.65</b>	<b>\$ 361,879</b>	<b>367,651</b>	<b>\$ 3.30</b>	<b>\$ 1,214,756</b>				<b>\$ 1,576,635</b>

Add Extra Host Here (I)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	11,688	\$ 4.7461	\$ 55,471	12,500	\$ 0.7164	\$ 8,955	-	\$ -	\$ -				\$ 8,955
February	8,301	\$ 4.7461	\$ 39,396	13,852	\$ 0.7164	\$ 9,924	-	\$ -	\$ -				\$ 9,924
March	11,476	\$ 4.7461	\$ 54,468	11,935	\$ 0.7164	\$ 8,550	-	\$ -	\$ -				\$ 8,550
April	11,555	\$ 4.7461	\$ 54,839	12,329	\$ 0.7164	\$ 8,833	-	\$ -	\$ -				\$ 8,833
May	14,472	\$ 4.7461	\$ 68,687	15,839	\$ 0.7164	\$ 11,347	-	\$ -	\$ -				\$ 11,347
June	12,553	\$ 4.7461	\$ 59,576	15,149	\$ 0.7164	\$ 10,853	-	\$ -	\$ -				\$ 10,853
July	14,013	\$ 4.7461	\$ 66,508	15,293	\$ 0.7164	\$ 10,956	-	\$ -	\$ -				\$ 10,956
August	8,120	\$ 4.7461	\$ 38,540	14,484	\$ 0.7164	\$ 10,377	-	\$ -	\$ -				\$ 10,377
September	24,994	\$ 4.7461	\$ 118,626	24,994	\$ 0.7164	\$ 17,906	-	\$ -	\$ -				\$ 17,906
October	13,328	\$ 4.7461	\$ 63,254	16,106	\$ 0.7164	\$ 11,538	-	\$ -	\$ -				\$ 11,538
November	8,626	\$ 4.7461	\$ 40,940	12,263	\$ 0.7164	\$ 8,785	-	\$ -	\$ -				\$ 8,785
December	9,496	\$ 4.7461	\$ 45,069	13,532	\$ 0.7164	\$ 9,694	-	\$ -	\$ -				\$ 9,694
<b>Total</b>	<b>148,622</b>	<b>\$ 4.75</b>	<b>\$ 705,374</b>	<b>178,276</b>	<b>\$ 0.72</b>	<b>\$ 127,717</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>				<b>\$ 127,717</b>



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The purpose of this sheet is to calculate the expected billing when current 2024 Uniform Transmission Rates are applied against historical 2023 transmission units.

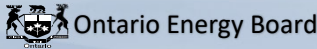
Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	181,031	\$ 5.4995	\$ 995,585	184,818	\$ 0.8625	\$ 159,414	132,285	\$ 3.2309	\$ 427,394	\$ 586,808
February	191,834	\$ 5.5301	\$ 1,060,858	197,403	\$ 0.8656	\$ 170,882	141,371	\$ 3.2298	\$ 456,596	\$ 627,477
March	169,081	\$ 5.4768	\$ 926,018	180,654	\$ 0.8602	\$ 155,408	130,203	\$ 3.2324	\$ 420,868	\$ 576,276
April	152,453	\$ 5.4734	\$ 834,441	166,264	\$ 0.8613	\$ 143,195	120,461	\$ 3.2318	\$ 389,310	\$ 532,506
May	216,507	\$ 5.5389	\$ 1,199,209	229,442	\$ 0.8786	\$ 201,583	157,851	\$ 3.2275	\$ 509,470	\$ 711,053
June	232,542	\$ 5.5538	\$ 1,291,504	235,154	\$ 0.8775	\$ 206,358	168,272	\$ 3.2268	\$ 542,975	\$ 749,332
July	261,278	\$ 5.8532	\$ 1,529,324	263,076	\$ 0.8785	\$ 231,111	187,984	\$ 3.2264	\$ 606,513	\$ 837,624
August	218,704	\$ 5.8468	\$ 1,278,721	225,281	\$ 0.8715	\$ 196,344	162,616	\$ 3.2283	\$ 524,975	\$ 721,319
September	264,446	\$ 5.7963	\$ 1,532,797	268,267	\$ 0.8711	\$ 233,696	186,246	\$ 3.2265	\$ 600,918	\$ 834,614
October	212,796	\$ 5.8227	\$ 1,239,052	219,018	\$ 0.8722	\$ 191,018	157,637	\$ 3.2279	\$ 508,832	\$ 699,850
November	181,618	\$ 5.7887	\$ 1,051,327	185,963	\$ 0.8609	\$ 160,101	135,049	\$ 3.2320	\$ 436,484	\$ 596,585
December	180,846	\$ 5.7719	\$ 1,043,832	174,130	\$ 0.8512	\$ 148,214	136,038	\$ 3.2319	\$ 439,666	\$ 587,880
<b>Total</b>	2,463,137	\$ 5.68	\$ 13,982,668	2,529,470	\$ 0.87	\$ 2,197,324	1,816,014	\$ 3.23	\$ 5,864,001	\$ 8,061,325

<b>Low Voltage Switchgear Credit (if applicable)</b>	\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>	<u>\$ 8,061,325</u>



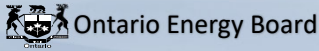
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September	187,754	\$ 5.7800	\$ 1,085,218	191,572	\$ 0.9500	\$ 181,993	153,653	\$ 3.2100	\$ 493,226	\$ 675,220			
October	154,643	\$ 5.7800	\$ 893,837	158,072	\$ 0.9500	\$ 150,168	127,694	\$ 3.2100	\$ 409,898	\$ 560,066			
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December	123,952	\$ 5.7800	\$ 716,443	113,187	\$ 0.9500	\$ 107,528	104,318	\$ 3.2100	\$ 334,861	\$ 442,388			
<b>Total</b>	<b>1,761,304</b>	<b>\$ 5.78</b>	<b>\$ 10,180,337</b>	<b>1,797,608</b>	<b>\$ 0.95</b>	<b>\$ 1,707,728</b>	<b>1,448,363</b>	<b>\$ 3.21</b>	<b>\$ 4,649,245</b>	<b>\$ 6,356,973</b>			

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June	45,546	\$ 4.9103	\$ 223,647	45,562	\$ 0.6537	\$ 29,784	29,999	\$ 3.3041	\$ 99,118	\$ 128,902			
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September	51,698	\$ 4.9103	\$ 253,852	51,701	\$ 0.6537	\$ 33,797	32,593	\$ 3.3041	\$ 107,692	\$ 141,488			
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December	47,398	\$ 4.9103	\$ 232,740	47,411	\$ 0.6537	\$ 30,992	31,720	\$ 3.3041	\$ 104,805	\$ 135,798			
<b>Total</b>	<b>553,211</b>	<b>\$ 4.91</b>	<b>\$ 2,716,431</b>	<b>553,586</b>	<b>\$ 0.65</b>	<b>\$ 361,879</b>	<b>367,651</b>	<b>\$ 3.30</b>	<b>\$ 1,214,756</b>	<b>\$ 1,576,635</b>			

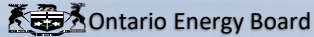
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February	8,301	\$ 4.7461	\$ 39,396	13,852	\$ 0.7164	\$ 9,924	-	\$ -	\$ -	\$ 9,924			
March	11,476	\$ 4.7461	\$ 54,468	11,935	\$ 0.7164	\$ 8,550	-	\$ -	\$ -	\$ 8,550			
April	11,555	\$ 4.7461	\$ 54,839	12,329	\$ 0.7164	\$ 8,833	-	\$ -	\$ -	\$ 8,833			
May	14,472	\$ 4.7461	\$ 68,687	15,839	\$ 0.7164	\$ 11,347	-	\$ -	\$ -	\$ 11,347			
June	12,553	\$ 4.7461	\$ 59,576	15,149	\$ 0.7164	\$ 10,853	-	\$ -	\$ -	\$ 10,853			
July	14,013	\$ 4.7461	\$ 66,508	15,293	\$ 0.7164	\$ 10,956	-	\$ -	\$ -	\$ 10,956			
August	8,120	\$ 4.7461	\$ 38,540	14,484	\$ 0.7164	\$ 10,377	-	\$ -	\$ -	\$ 10,377			
September	24,994	\$ 4.7461	\$ 118,626	24,994	\$ 0.7164	\$ 17,906	-	\$ -	\$ -	\$ 17,906			
October	13,328	\$ 4.7461	\$ 63,254	16,106	\$ 0.7164	\$ 11,538	-	\$ -	\$ -	\$ 11,538			
November	8,626	\$ 4.7461	\$ 40,940	12,263	\$ 0.7164	\$ 8,785	-	\$ -	\$ -	\$ 8,785			
December	9,496	\$ 4.7461	\$ 45,069	13,532	\$ 0.7164	\$ 9,694	-	\$ -	\$ -	\$ 9,694			
<b>Total</b>	<b>148,622</b>	<b>\$ 4.75</b>	<b>\$ 705,374</b>	<b>178,276</b>	<b>\$ 0.72</b>	<b>\$ 127,717</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,717</b>			



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January	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
February	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
March	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
April	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
May	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
June	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
July	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
August	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
September	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
October	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
November	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
December	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>Total</b>	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	181,031	\$ 5.50	\$ 995,585	184,818	\$ 0.86	\$ 159,414	132,285	\$ 3.23	\$ 427,394	\$ 586,808
February	191,834	\$ 5.53	\$ 1,060,858	197,403	\$ 0.87	\$ 170,882	141,371	\$ 3.23	\$ 456,596	\$ 627,477
March	169,081	\$ 5.48	\$ 926,018	180,654	\$ 0.86	\$ 155,408	130,203	\$ 3.23	\$ 420,868	\$ 576,276
April	152,453	\$ 5.47	\$ 834,441	166,264	\$ 0.86	\$ 143,195	120,461	\$ 3.23	\$ 389,310	\$ 532,506
May	216,507	\$ 5.54	\$ 1,199,209	229,442	\$ 0.88	\$ 201,583	157,851	\$ 3.23	\$ 509,470	\$ 711,053
June	232,542	\$ 5.55	\$ 1,291,504	235,154	\$ 0.88	\$ 206,358	168,272	\$ 3.23	\$ 542,975	\$ 749,332
July	261,278	\$ 5.55	\$ 1,450,985	263,076	\$ 0.88	\$ 231,111	187,984	\$ 3.23	\$ 606,513	\$ 837,624
August	218,704	\$ 5.55	\$ 1,213,776	225,281	\$ 0.87	\$ 196,344	162,616	\$ 3.23	\$ 524,975	\$ 721,319
September	264,446	\$ 5.51	\$ 1,457,695	268,267	\$ 0.87	\$ 233,696	186,246	\$ 3.23	\$ 600,918	\$ 834,614
October	212,796	\$ 5.53	\$ 1,177,195	219,018	\$ 0.87	\$ 191,018	157,637	\$ 3.23	\$ 508,832	\$ 699,850
November	181,618	\$ 5.51	\$ 1,000,624	185,963	\$ 0.86	\$ 160,101	135,049	\$ 3.23	\$ 436,484	\$ 596,585
December	180,846	\$ 5.50	\$ 994,252	174,130	\$ 0.85	\$ 148,214	136,038	\$ 3.23	\$ 439,666	\$ 587,880
<b>Total</b>	<b>2,463,137</b>	<b>\$ 5.52</b>	<b>\$ 13,602,142</b>	<b>2,529,470</b>	<b>\$ 0.87</b>	<b>\$ 2,197,324</b>	<b>1,816,014</b>	<b>\$ 3.23</b>	<b>\$ 5,864,001</b>	<b>\$ 8,061,325</b>
							<b>Low Voltage Switchgear Credit (if applicable)</b>			\$ -
							<b>Total including deduction for Low Voltage Switchgear Credit</b>			<b>\$ 8,061,325</b>



## Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106	479,219,796	0	5,079,730	38.6%	5,392,167	0.0113
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096	138,643,304	0	1,330,976	10.1%	1,412,840	0.0102
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9859		1,675,693	6,679,145	50.7%	7,089,957	4.2311
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096	1,593,202	0	15,295	0.1%	16,235	0.0102
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9509		566	1,670	0.0%	1,773	3.1324
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0129		12,279	36,995	0.3%	39,271	3.1982
Embedded Distributor Service Classification	Retail Transmission Rate - Network Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.9859		7,191	28,663	0.2%	30,426	4.2311

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	479,219,796	0	3,162,851	40.4%	3,256,680	0.0068
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	138,643,304	0	776,403	9.9%	799,435	0.0058
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2926		1,675,693	3,841,694	49.1%	3,955,662	2.3606
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0056	1,593,202	0	8,922	0.1%	9,187	0.0058
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9159		566	1,084	0.0%	1,117	1.9727
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7613		12,279	21,627	0.3%	22,269	1.8136
Embedded Distributor Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	2.2926		7,191	16,486	0.2%	16,975	2.3606

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0113	479,219,796	0	5,392,167	38.6%	5,245,424	0.0109
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	138,643,304	0	1,412,840	10.1%	1,374,390	0.0099
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.2311		1,675,693	7,089,957	50.7%	6,897,010	4.1159
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	1,593,202	0	16,235	0.1%	15,794	0.0099
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.1324		566	1,773	0.0%	1,725	3.0472
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.1982		12,279	39,271	0.3%	38,202	3.1112
Embedded Distributor Service Classification	Retail Transmission Rate - Network Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	4.2311		7,191	30,426	0.2%	29,598	4.1159

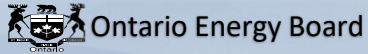
The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0068	479,219,796	0	3,256,680	40.4%	3,256,680	0.0068
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	138,643,304	0	799,435	9.9%	799,435	0.0058
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3606		1,675,693	3,955,662	49.1%	3,955,662	2.3606
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058	1,593,202	0	9,187	0.1%	9,187	0.0058
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9727		566	1,117	0.0%	1,117	1.9727
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8136		12,279	22,269	0.3%	22,269	1.8136
Embedded Distributor Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	2.3606		7,191	16,975	0.2%	16,975	2.3606

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers



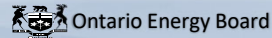


# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Price Escalator	3.60%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	3.45%
Associated Stretch Factor Value	0.15%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
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# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

**Regulatory Charges**

Effective Date of Regulatory Charges		January 1, 2024	January 1, 2025
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

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

As of	November 1, 2023		
Off-Peak	\$/kWh	0.0870	63%
Mid-Peak	\$/kWh	0.1220	18%
On-Peak	\$/kWh	0.1820	19%

**Ontario Electricity Rebate (OER)**

Ontario Electricity Rebate (OER)	\$	19.30%
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**Smart Meter Entity Charge (SME)**

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

\$	41.39
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**Miscellaneous Service Charges**

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	37.78	3.60%	39.14

**Retail Service Charges**

		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	117.02	3.60%	121.23
Monthly fixed charge, per retailer	\$	46.81	3.60%	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.16	3.60%	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.69	3.60%	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.69)	3.60%	(0.71)
Service Transaction Requests (STR)			3.60%	-
Request fee, per request, applied to the requesting party	\$	0.59	3.60%	0.61
Processing fee, per request, applied to the requesting party	\$	1.16	3.60%	1.20
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	4.68	3.60%	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.34	3.60%	2.42

\* OEB approved inflation rate effective in 2025

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

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

**Incentive Rate-setting Mechanism Rate Generator  
for 2025 Filers**

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

EB 2024-0043

**RESIDENTIAL SERVICE CLASSIFICATION**

This class pertains to customers residing in detached, semi-detached or duplex dwelling units, where energy is supplied single-phase, 3 wire, 60 hertz, having a nominal voltage of 120/240 volts. Large residential services will include all services from 201 amp. Up to and including 400 amp., 120/240 volt, single phase, three wire. 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	\$	40.66
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0017
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0068

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
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EB 2024-0043

**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

This class pertains to non-residential customers taking electricity at 750 volts or less whose monthly average peak demand is less than, or forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	48.36
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0176
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB 2024-0043

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

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

**APPLICATION**

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

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

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	150.17
Distribution Volumetric Rate	\$/kW	4.1804
Low Voltage Service Rate	\$/kW	0.5550

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
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**EB 2024-0043**

Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4916)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.7234
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0695
Retail Transmission Rate - Network Service Rate	\$/kW	4.1159
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3606

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
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EB 2024-0043

**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

This classification refers to an account taking electricity at 750 volts or less whose 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 electricity 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)	\$	23.52
Distribution Volumetric Rate	\$/kWh	0.0163
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0058

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
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EB 2024-0043

**SENTINEL LIGHTING SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	21.71
Distribution Volumetric Rate	\$/kW	27.1035
Low Voltage Service Rate	\$/kW	0.4638
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers		
	\$/kW	0.0689
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025		
	\$/kW	0.2178
Retail Transmission Rate - Network Service Rate	\$/kW	3.0472
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9727

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2025**  
**This schedule supersedes and replaces all previously**  
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EB 2024-0043

**STREET LIGHTING SERVICE CLASSIFICATION**

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. Street lighting profile is derived through the use of a “virtual street lighting meter” that uses a street light control eye, consistent with the model type and product manufacturer of devices currently in service in the Applicant’s distribution area, to simulate the exact daily conditions that the typical street light is exposed to. This simulated street light load is captured using an interval metering device, and is processed as part of the distributor’s daily interval meter interrogation, validation and processing procedures. 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)	\$	1.31
Distribution Volumetric Rate	\$/kW	5.1963
Low Voltage Service Rate	\$/kW	0.4264
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.2165
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0687
Retail Transmission Rate - Network Service Rate	\$/kW	3.1112
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8136

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Niagara Peninsula Energy Inc.**  
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EB 2024-0043

**EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	162.95
Distribution Volumetric Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	3.1925
Low Voltage Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	0.5550

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Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0779
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31,2024 Applicable only for Class B Customer - Applicable only for Victoria and Rockway installations of the embedded distributor	\$/kW	(0.0522)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.9757
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until December 31,2024 Applicable only for Class B Customers - Applicable only for Wellandport and Port Davidson installations of the embedded distributor	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0013)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers (2025) - effective until December 31, 2025	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor		
	\$/kW	4.1159
Retail Transmission Rate - Line and Transformation Connection Service Rate - Applicable only for Victoria and Rockway installations of the embedded distributor		
	\$/kW	2.3606

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0014
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	4.55
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**ALLOWANCES**

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

**SPECIFIC SERVICE CHARGES**

**APPLICATION**

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

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**Customer Administration**

Returned cheque (plus bank charges)	\$	20.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00

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Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
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**Non-Payment of Account**

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

**Other**

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles (with the exception of wireless attachments)	\$	39.14 39.14

**RETAIL SERVICE CHARGES (if applicable)**

**APPLICATION**

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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

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More than twice a year, per request (plus incremental delivery costs)	\$	4.85
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)	\$	2.42

## 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	1.0423
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0318







Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	750	kWh
Demand:	-	kW
Current Loss Factor:	1.0423	
Proposed/Approved Loss Factor:	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.30	1	\$ 39.30	\$ 40.66	1	\$ 40.66	\$ 1.36	3.46%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.01)	1	\$ (0.01)	\$ -	1	\$ -	\$ 0.01	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 39.29</b>			<b>\$ 40.66</b>	<b>\$ 1.37</b>	<b>3.49%</b>
Line Losses on Cost of Power	\$ 0.1114	32	\$ 3.53	\$ 0.1114	32	\$ 3.53	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0040	750	\$ 3.00	\$ 0.0004	750	\$ 0.30	\$ (2.70)	-90.00%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ 0.0002	750	\$ 0.15	\$ 0.23	-300.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0017	750	\$ 1.28	\$ 0.08	6.25%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 47.37</b>			<b>\$ 46.34</b>	<b>\$ (1.03)</b>	<b>-2.17%</b>
RTSR - Network	\$ 0.0106	782	\$ 8.29	\$ 0.0109	782	\$ 8.52	\$ 0.23	2.83%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	782	\$ 5.16	\$ 0.0068	782	\$ 5.32	\$ 0.16	3.03%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 60.81</b>			<b>\$ 60.17</b>	<b>\$ (0.64)</b>	<b>-1.05%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	782	\$ 3.52	\$ 0.0045	782	\$ 3.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	782	\$ 1.09	\$ 0.0014	782	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	473	\$ 41.11	\$ 0.0870	473	\$ 41.11	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1820	143	\$ 25.94	\$ 0.1820	143	\$ 25.94	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 149.19</b>			<b>\$ 148.55</b>	<b>\$ (0.64)</b>	<b>-0.43%</b>
HST	13%		\$ 19.39	13%		\$ 19.31	\$ (0.08)	-0.43%
Ontario Electricity Rebate	19.3%		\$ (28.79)	19.3%		\$ (28.67)	\$ 0.12	
<b>Total Bill on TOU</b>			<b>\$ 139.79</b>			<b>\$ 139.19</b>	<b>\$ (0.60)</b>	<b>-0.43%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	2,000	kWh
Demand:	-	kW
Current Loss Factor:	1.0423	
Proposed/Approved Loss Factor:	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 46.75	1	\$ 46.75	\$ 48.36	1	\$ 48.36	\$ 1.61	3.44%
Distribution Volumetric Rate	\$ 0.0170	2000	\$ 34.00	\$ 0.0176	2000	\$ 35.20	\$ 1.20	3.53%
Fixed Rate Riders	\$ (0.02)	1	\$ (0.02)	\$ -	1	\$ -	\$ 0.02	-100.00%
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 80.73</b>			<b>\$ 83.56</b>	<b>\$ 2.83</b>	<b>3.51%</b>
Line Losses on Cost of Power	\$ 0.1114	85	\$ 9.42	\$ 0.1114	85	\$ 9.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0005	2,000	\$ 1.00	\$ (7.40)	-88.10%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ (0.20)	\$ 0.0002	2,000	\$ 0.40	\$ 0.60	-300.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0013	2,000	\$ 2.60	\$ 0.0014	2,000	\$ 2.80	\$ 0.20	7.69%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 101.37</b>			<b>\$ 97.60</b>	<b>\$ (3.77)</b>	<b>-3.72%</b>
RTSR - Network	\$ 0.0096	2,085	\$ 20.01	\$ 0.0099	2,085	\$ 20.64	\$ 0.63	3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0056	2,085	\$ 11.67	\$ 0.0058	2,085	\$ 12.09	\$ 0.42	3.57%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 133.06</b>			<b>\$ 130.33</b>	<b>\$ (2.73)</b>	<b>-2.05%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,085	\$ 9.38	\$ 0.0045	2,085	\$ 9.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,085	\$ 2.92	\$ 0.0014	2,085	\$ 2.92	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	1,260	\$ 109.62	\$ 0.0870	1,260	\$ 109.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1820	380	\$ 69.16	\$ 0.1820	380	\$ 69.16	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 368.31</b>			<b>\$ 365.58</b>	<b>\$ (2.73)</b>	<b>-0.74%</b>
HST	13%		\$ 47.88	13%		\$ 47.53	\$ (0.35)	-0.74%
Ontario Electricity Rebate	19.3%		\$ (71.08)	19.3%		\$ (70.56)	\$ 0.53	
<b>Total Bill on TOU</b>			<b>\$ 345.10</b>			<b>\$ 342.55</b>	<b>\$ (2.56)</b>	<b>-0.74%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	65,000	kWh
Demand:	180	kW
Current Loss Factor:	1.0423	
Proposed/Approved Loss Factor:	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 145.16	1	\$ 145.16	\$ 150.17	1	\$ 150.17	\$ 5.01	3.45%
Distribution Volumetric Rate	\$ 4.0410	180	\$ 727.38	\$ 4.1804	180	\$ 752.47	\$ 25.09	3.45%
Fixed Rate Riders	\$ (0.20)	1	\$ (0.20)	\$ -	1	\$ -	\$ 0.20	-100.00%
Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 872.34</b>			<b>\$ 902.64</b>	<b>\$ 30.30</b>	<b>3.47%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.6722	180	\$ 301.00	\$ 0.2318	180	\$ 41.72	\$ (259.27)	-86.14%
CBR Class B Rate Riders	\$ 0.0452	180	\$ (8.14)	\$ 0.0695	180	\$ 12.51	\$ 20.65	-253.76%
GA Rate Riders	\$ -	65,000	\$ -	\$ -	65,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.5305	180	\$ 95.49	\$ 0.5550	180	\$ 99.90	\$ 4.41	4.62%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,260.69</b>			<b>\$ 1,056.78</b>	<b>\$ (203.91)</b>	<b>-16.17%</b>
RTSR - Network	\$ 3.9859	180	\$ 717.46	\$ 4.1159	180	\$ 740.86	\$ 23.40	3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2926	180	\$ 412.67	\$ 2.3606	180	\$ 424.91	\$ 12.24	2.97%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 2,390.82</b>			<b>\$ 2,222.55</b>	<b>\$ (168.27)</b>	<b>-7.04%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	67,750	\$ 304.87	\$ 0.0045	67,750	\$ 304.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	67,750	\$ 94.85	\$ 0.0014	67,750	\$ 94.85	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	42,682	\$ 3,713.35	\$ 0.0870	42,682	\$ 3,713.35	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	12,195	\$ 1,487.78	\$ 0.1220	12,195	\$ 1,487.78	\$ -	0.00%
TOU - On Peak	\$ 0.1820	12,872	\$ 2,342.78	\$ 0.1820	12,872	\$ 2,342.78	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 10,334.70</b>			<b>\$ 10,166.42</b>	<b>\$ (168.27)</b>	<b>-1.63%</b>
HST	13%		\$ 1,343.51	13%		\$ 1,321.64	\$ (21.88)	-1.63%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
<b>Total Bill on TOU</b>			<b>\$ 11,678.21</b>			<b>\$ 11,488.06</b>	<b>\$ (190.15)</b>	<b>-1.63%</b>

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	250	kWh
Demand	-	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.74	1	\$ 22.74	\$ 23.52	1	\$ 23.52	\$ 0.78	3.43%
Distribution Volumetric Rate	\$ 0.0158	250	\$ 3.95	\$ 0.0163	250	\$ 4.08	\$ 0.12	3.16%
Fixed Rate Riders	\$ (0.01)	1	\$ (0.01)	\$ -	1	\$ -	\$ 0.01	-100.00%
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 26.68</b>			<b>\$ 27.60</b>	<b>\$ 0.92</b>	<b>3.43%</b>
Line Losses on Cost of Power	\$ 0.1114	11	\$ 1.18	\$ 0.1114	11	\$ 1.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0043	250	\$ 1.08	\$ 0.0006	250	\$ 0.15	\$ (0.93)	-86.05%
CBR Class B Rate Riders	\$ 0.0001	250	\$ (0.03)	\$ 0.0002	250	\$ 0.05	\$ 0.08	-300.00%
GA Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0013	250	\$ 0.33	\$ 0.0014	250	\$ 0.35	\$ 0.03	7.69%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 29.23</b>			<b>\$ 29.32</b>	<b>\$ 0.09</b>	<b>0.31%</b>
RTSR - Network	\$ 0.0096	261	\$ 2.50	\$ 0.0099	261	\$ 2.58	\$ 0.08	3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0056	261	\$ 1.46	\$ 0.0058	261	\$ 1.51	\$ 0.05	3.57%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 33.19</b>			<b>\$ 33.41</b>	<b>\$ 0.22</b>	<b>0.66%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	261	\$ 1.17	\$ 0.0045	261	\$ 1.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	261	\$ 0.36	\$ 0.0014	261	\$ 0.36	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	158	\$ 13.70	\$ 0.0870	158	\$ 13.70	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	45	\$ 5.49	\$ 0.1220	45	\$ 5.49	\$ -	0.00%
TOU - On Peak	\$ 0.1820	48	\$ 8.65	\$ 0.1820	48	\$ 8.65	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 62.82</b>			<b>\$ 63.04</b>	<b>\$ 0.22</b>	<b>0.35%</b>
HST	13%		\$ 8.17	13%		\$ 8.19	\$ 0.03	0.35%
Ontario Electricity Rebate	19.3%		\$ (12.12)	19.3%		\$ (12.17)	\$ (0.04)	-
<b>Total Bill on TOU</b>			<b>\$ 58.86</b>			<b>\$ 59.07</b>	<b>\$ 0.21</b>	<b>0.35%</b>

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	44	kWh
Demand:	0	kW
Current Loss Factor:	1.0423	
Proposed/Approved Loss Factor:	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.99	1	\$ 20.99	\$ 21.71	1	\$ 21.71	\$ 0.72	3.43%
Distribution Volumetric Rate	\$ 26.1996	0.12	\$ 3.14	\$ 27.1035	0.12	\$ 3.25	\$ 0.11	3.45%
Fixed Rate Riders	\$ (0.01)	1	\$ (0.01)	\$ -	1	\$ -	\$ 0.01	-100.00%
Volumetric Rate Riders	\$ -	0.12	\$ -	\$ -	0.12	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 24.12</b>			<b>\$ 24.96</b>	<b>\$ 0.84</b>	<b>3.48%</b>
Line Losses on Cost of Power	\$ 0.1114	2	\$ 0.21	\$ 0.1114	2	\$ 0.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5253	0	\$ 0.18	\$ 0.2178	0	\$ 0.03	\$ (0.16)	-85.72%
CBR Class B Rate Riders	\$ 0.0426	0	\$ (0.01)	\$ 0.0689	0	\$ 0.01	\$ 0.01	-261.74%
GA Rate Riders	\$ -	44	\$ -	\$ -	44	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.4434	0	\$ 0.05	\$ 0.4638	0	\$ 0.06	\$ 0.00	4.60%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 24.56</b>			<b>\$ 25.26</b>	<b>\$ 0.70</b>	<b>2.84%</b>
RTSR - Network	\$ 2.9509	0	\$ 0.35	\$ 3.0472	0	\$ 0.37	\$ 0.01	3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9159	0	\$ 0.23	\$ 1.9727	0	\$ 0.24	\$ 0.01	2.96%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 25.15</b>			<b>\$ 25.86</b>	<b>\$ 0.72</b>	<b>2.85%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	46	\$ 0.21	\$ 0.0045	46	\$ 0.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	46	\$ 0.06	\$ 0.0014	46	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	28	\$ 2.41	\$ 0.0870	28	\$ 2.41	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	8	\$ 0.97	\$ 0.1220	8	\$ 0.97	\$ -	0.00%
TOU - On Peak	\$ 0.1820	8	\$ 1.52	\$ 0.1820	8	\$ 1.52	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 30.57</b>			<b>\$ 31.28</b>	<b>\$ 0.72</b>	<b>2.34%</b>
HST	13%		\$ 3.97	13%		\$ 4.07	\$ 0.09	2.34%
Ontario Electricity Rebate	19.3%		\$ (5.90)	19.3%		\$ (6.04)	\$ (0.14)	
<b>Total Bill on TOU</b>			<b>\$ 28.64</b>			<b>\$ 29.31</b>	<b>\$ 0.67</b>	<b>2.34%</b>

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption:	50	kWh
Demand:	0	kW
Current Loss Factor:	1.0423	
Proposed/Approved Loss Factor:	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.27	1	\$ 1.27	\$ 1.31	1	\$ 1.31	\$ 0.04	3.15%
Distribution Volumetric Rate	\$ 5.0230	0.13	\$ 0.65	\$ 5.1963	0.13	\$ 0.68	\$ 0.02	3.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	0.13	\$ -	\$ -	0.13	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1.92</b>			<b>\$ 1.99</b>	<b>\$ 0.06</b>	<b>3.25%</b>
Line Losses on Cost of Power	\$ 0.1114	2	\$ 0.24	\$ 0.1114	2	\$ 0.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5764	0	\$ 0.20	\$ 0.2165	0	\$ 0.03	\$ (0.18)	-86.27%
CBR Class B Rate Riders	\$ 0.0441	0	\$ (0.01)	\$ 0.0687	0	\$ 0.01	\$ 0.01	-255.78%
GA Rate Riders	\$ -	50	\$ -	\$ -	50	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.4076	0	\$ 0.05	\$ 0.4264	0	\$ 0.06	\$ 0.00	4.61%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2.41</b>			<b>\$ 2.31</b>	<b>\$ (0.10)</b>	<b>-4.03%</b>
RTSR - Network	\$ 3.0129	0	\$ 0.39	\$ 3.1112	0	\$ 0.40	\$ 0.01	3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7613	0	\$ 0.23	\$ 1.8136	0	\$ 0.24	\$ 0.01	2.97%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 3.03</b>			<b>\$ 2.95</b>	<b>\$ (0.08)</b>	<b>-2.56%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	52	\$ 0.23	\$ 0.0045	52	\$ 0.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	52	\$ 0.07	\$ 0.0014	52	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	32	\$ 2.74	\$ 0.0870	32	\$ 2.74	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	9	\$ 1.10	\$ 0.1220	9	\$ 1.10	\$ -	0.00%
TOU - On Peak	\$ 0.1820	10	\$ 1.73	\$ 0.1820	10	\$ 1.73	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 9.16</b>			<b>\$ 9.08</b>	<b>\$ (0.08)</b>	<b>-0.85%</b>
HST	13%		\$ 1.19	13%		\$ 1.18	\$ (0.01)	-0.85%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	-
<b>Total Bill on TOU</b>			<b>\$ 10.35</b>			<b>\$ 10.26</b>	<b>\$ (0.09)</b>	<b>-0.85%</b>

Customer Class:	EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	152,800	kWh
Demand	333	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 157.52	1	\$ 157.52	\$ 162.95	1	\$ 162.95	\$ 5.43	3.45%
Distribution Volumetric Rate	\$ 3.0860	333	\$ 1,027.64	\$ 3.1925	333	\$ 1,063.10	\$ 35.46	3.45%
Fixed Rate Riders	\$ (0.13)	1	\$ (0.13)	\$ -	1	\$ -	\$ 0.13	-100.00%
Volumetric Rate Riders	\$ -	333	\$ -	\$ -	333	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,185.03</b>			<b>\$ 1,226.05</b>	<b>\$ 41.02</b>	<b>3.46%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.8370	333	\$ 611.72	\$ 0.9757	333	\$ 324.91	\$ (286.81)	-46.89%
CBR Class B Rate Riders	\$ 0.0522	333	\$ (17.38)	\$ 0.0779	333	\$ 25.94	\$ 43.32	-249.23%
GA Rate Riders	\$ 0.0002	152,800	\$ 30.56	\$ 0.0002	152,800	\$ (30.56)	\$ (61.12)	-200.00%
Low Voltage Service Charge	\$ 0.5305	333	\$ 176.66	\$ 0.5550	333	\$ 184.82	\$ 8.16	4.62%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	333	\$ -	\$ 0.0002	152,800	\$ 30.56	\$ 30.56	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,986.58</b>			<b>\$ 1,761.72</b>	<b>\$ (224.87)</b>	<b>-11.32%</b>
RTSR - Network	\$ 3.9859	333	\$ 1,327.30	\$ 4.1159	333	\$ 1,370.59	\$ 43.29	3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2926	333	\$ 763.44	\$ 2.3606	333	\$ 786.08	\$ 22.64	2.97%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 4,077.32</b>			<b>\$ 3,918.39</b>	<b>\$ (158.93)</b>	<b>-3.90%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	159,263	\$ 716.69	\$ 0.0045	159,263	\$ 716.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	159,263	\$ 222.97	\$ 0.0014	159,263	\$ 222.97	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	159,263	\$ 17,136.75	\$ 0.1076	159,263	\$ 17,136.75	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 22,153.97</b>			<b>\$ 21,995.04</b>	<b>\$ (158.93)</b>	<b>-0.72%</b>
HST	13%		\$ 2,880.02	13%		\$ 2,859.36	\$ (20.66)	-0.72%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 25,033.99</b>			<b>\$ 24,854.40</b>	<b>\$ (179.59)</b>	<b>-0.72%</b>



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 39.30	1	\$ 39.30	\$ 40.66	1	\$ 40.66	\$ 1.36	3.46%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.01)	1	\$ (0.01)	\$ -	1	\$ -	\$ 0.01	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 39.29</b>			<b>\$ 40.66</b>	<b>\$ 1.37</b>	<b>3.49%</b>
Line Losses on Cost of Power	\$ 0.1076	32	\$ 3.41	\$ 0.1076	32	\$ 3.41	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0040	750	\$ 3.00	\$ 0.0004	750	\$ 0.30	\$ (2.70)	-90.00%
CBR Class B Rate Riders	\$ 0.0001	750	\$ (0.08)	\$ 0.0002	750	\$ 0.15	\$ 0.23	-300.00%
GA Rate Riders	\$ 0.0002	750	\$ 0.15	\$ 0.0002	750	\$ (0.15)	\$ (0.30)	-200.00%
Low Voltage Service Charge	\$ 0.0016	750	\$ 1.20	\$ 0.0017	750	\$ 1.28	\$ 0.08	6.25%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 47.40</b>			<b>\$ 46.07</b>	<b>\$ (1.33)</b>	<b>-2.81%</b>
RTSR - Network	\$ 0.0106	782	\$ 8.29	\$ 0.0109	782	\$ 8.52	\$ 0.23	2.83%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	782	\$ 5.16	\$ 0.0068	782	\$ 5.32	\$ 0.16	3.03%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 60.84</b>			<b>\$ 59.91</b>	<b>\$ (0.94)</b>	<b>-1.54%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	782	\$ 3.52	\$ 0.0045	782	\$ 3.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	782	\$ 1.09	\$ 0.0014	782	\$ 1.09	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	750	\$ 80.70	\$ 0.1076	750	\$ 80.70	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 146.41</b>			<b>\$ 145.47</b>	<b>\$ (0.94)</b>	<b>-0.64%</b>
HST	13%		\$ 19.03	13%		\$ 18.91	\$ (0.12)	-0.64%
Ontario Electricity Rebate	19.3%		\$ (28.26)	19.3%		\$ (28.08)	\$ 0.18	-0.64%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 137.18</b>			<b>\$ 136.30</b>	<b>\$ (0.88)</b>	<b>-0.64%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 46.75	1	\$ 46.75	\$ 48.36	1	\$ 48.36	\$ 1.61	3.44%
Distribution Volumetric Rate	\$ 0.0170	2000	\$ 34.00	\$ 0.0176	2000	\$ 35.20	\$ 1.20	3.53%
Fixed Rate Riders	\$ (0.02)	1	\$ (0.02)	\$ -	1	\$ -	\$ 0.02	-100.00%
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 80.73</b>			<b>\$ 83.56</b>	<b>\$ 2.83</b>	<b>3.51%</b>
Line Losses on Cost of Power	\$ 0.1076	85	\$ 9.10	\$ 0.1076	85	\$ 9.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0005	2,000	\$ 1.00	\$ (7.40)	-88.10%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ (0.20)	\$ 0.0002	2,000	\$ 0.40	\$ 0.60	-300.00%
GA Rate Riders	\$ 0.0002	2,000	\$ 0.40	\$ 0.0002	2,000	\$ (0.40)	\$ (0.80)	-200.00%
Low Voltage Service Charge	\$ 0.0013	2,000	\$ 2.60	\$ 0.0014	2,000	\$ 2.80	\$ 0.20	7.69%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 101.45</b>			<b>\$ 96.88</b>	<b>\$ (4.57)</b>	<b>-4.50%</b>
RTSR - Network	\$ 0.0096	2,085	\$ 20.01	\$ 0.0099	2,085	\$ 20.64	\$ 0.63	3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0056	2,085	\$ 11.67	\$ 0.0058	2,085	\$ 12.09	\$ 0.42	3.57%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 133.14</b>			<b>\$ 129.61</b>	<b>\$ (3.53)</b>	<b>-2.65%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,085	\$ 9.38	\$ 0.0045	2,085	\$ 9.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,085	\$ 2.92	\$ 0.0014	2,085	\$ 2.92	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	2,000	\$ 215.20	\$ 0.1076	2,000	\$ 215.20	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 360.89</b>			<b>\$ 357.36</b>	<b>\$ (3.53)</b>	<b>-0.98%</b>
HST	13%		\$ 46.92	13%		\$ 46.46	\$ (0.46)	-0.98%
Ontario Electricity Rebate	19.3%		\$ (69.65)	19.3%		\$ (68.97)	\$ 0.68	-0.98%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 338.15</b>			<b>\$ 334.85</b>	<b>\$ (3.31)</b>	<b>-0.98%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	65,000	kWh
Demand	180	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 145.16	1	\$ 145.16	\$ 150.17	1	\$ 150.17	\$ 5.01	3.45%
Distribution Volumetric Rate	\$ 4.0410	180	\$ 727.38	\$ 4.1804	180	\$ 752.47	\$ 25.09	3.45%
Fixed Rate Riders	\$ (0.20)	1	\$ (0.20)	\$ -	1	\$ -	\$ 0.20	-100.00%
Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 872.34</b>			<b>\$ 902.64</b>	<b>\$ 30.30</b>	<b>3.47%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.6722	180	\$ 301.00	\$ 0.2318	180	\$ 41.72	\$ (259.27)	-86.14%
CBR Class B Rate Riders	\$ 0.0452	180	\$ (8.14)	\$ 0.0695	180	\$ 12.51	\$ 20.65	-253.76%
GA Rate Riders	\$ 0.0002	65,000	\$ 13.00	\$ 0.0002	65,000	\$ (13.00)	\$ (26.00)	-200.00%
Low Voltage Service Charge	\$ 0.5305	180	\$ 95.49	\$ 0.5550	180	\$ 99.90	\$ 4.41	4.62%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	180	\$ -	\$ -	180	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,273.69</b>			<b>\$ 1,043.78</b>	<b>\$ (229.91)</b>	<b>-18.05%</b>
RTSR - Network	\$ 3.9859	180	\$ 717.46	\$ 4.1159	180	\$ 740.86	\$ 23.40	3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2926	180	\$ 412.67	\$ 2.3606	180	\$ 424.91	\$ 12.24	2.97%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 2,403.82</b>			<b>\$ 2,209.55</b>	<b>\$ (194.27)</b>	<b>-8.08%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	67,750	\$ 304.87	\$ 0.0045	67,750	\$ 304.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	67,750	\$ 94.85	\$ 0.0014	67,750	\$ 94.85	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	67,750	\$ 7,289.85	\$ 0.1076	67,750	\$ 7,289.85	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 10,093.64</b>			<b>\$ 9,899.36</b>	<b>\$ (194.27)</b>	<b>-1.92%</b>
HST	13%		\$ 1,312.17	13%		\$ 1,286.92	\$ (25.26)	-1.92%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 11,405.81</b>			<b>\$ 11,186.28</b>	<b>\$ (219.53)</b>	<b>-1.92%</b>

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	250	kWh
Demand	-	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 22.74	1	\$ 22.74	\$ 23.52	1	\$ 23.52	\$ 0.78	3.43%
Distribution Volumetric Rate	\$ 0.0158	250	\$ 3.95	\$ 0.0163	250	\$ 4.08	\$ 0.12	3.16%
Fixed Rate Riders	\$ (0.01)	1	\$ (0.01)	\$ -	1	\$ -	\$ 0.01	-100.00%
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 26.68</b>			<b>\$ 27.60</b>	<b>\$ 0.92</b>	<b>3.43%</b>
Line Losses on Cost of Power	\$ 0.1076	11	\$ 1.14	\$ 0.1076	11	\$ 1.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0043	250	\$ 1.08	\$ 0.0006	250	\$ 0.15	\$ (0.93)	-86.05%
CBR Class B Rate Riders	\$ 0.0001	250	\$ (0.03)	\$ 0.0002	250	\$ 0.05	\$ 0.08	-300.00%
GA Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0013	250	\$ 0.33	\$ 0.0014	250	\$ 0.35	\$ 0.03	7.69%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 29.19</b>			<b>\$ 29.28</b>	<b>\$ 0.09</b>	<b>0.31%</b>
RTSR - Network	\$ 0.0096	261	\$ 2.50	\$ 0.0099	261	\$ 2.58	\$ 0.08	3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0056	261	\$ 1.46	\$ 0.0058	261	\$ 1.51	\$ 0.05	3.57%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 33.15</b>			<b>\$ 33.37</b>	<b>\$ 0.22</b>	<b>0.66%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	261	\$ 1.17	\$ 0.0045	261	\$ 1.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	261	\$ 0.36	\$ 0.0014	261	\$ 0.36	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	250	\$ 26.90	\$ 0.1076	250	\$ 26.90	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 61.84</b>			<b>\$ 62.06</b>	<b>\$ 0.22</b>	<b>0.36%</b>
HST	13%		\$ 8.04	13%		\$ 8.07	\$ 0.03	0.36%
Ontario Electricity Rebate	19.3%		\$ (11.94)	19.3%		\$ (11.98)	\$ (0.04)	0.36%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 57.95</b>			<b>\$ 58.15</b>	<b>\$ 0.21</b>	<b>0.36%</b>

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	44	kWh
Demand	0	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 20.99	1	\$ 20.99	\$ 21.71	1	\$ 21.71	\$ 0.72	3.43%
Distribution Volumetric Rate	\$ 26.1996	0.12	\$ 3.14	\$ 27.1035	0.12	\$ 3.25	\$ 0.11	3.45%
Fixed Rate Riders	\$ (0.01)	1	\$ (0.01)	\$ -	1	\$ -	\$ 0.01	-100.00%
Volumetric Rate Riders	\$ -	0.12	\$ -	\$ -	0.12	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 24.12</b>			<b>\$ 24.96</b>	<b>\$ 0.84</b>	<b>3.48%</b>
Line Losses on Cost of Power	\$ 0.1076	2	\$ 0.20	\$ 0.1076	2	\$ 0.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5253	0	\$ 0.18	\$ 0.2178	0	\$ 0.03	\$ (0.16)	-85.72%
CBR Class B Rate Riders	\$ 0.0426	0	\$ (0.01)	\$ 0.0689	0	\$ 0.01	\$ 0.01	-261.74%
GA Rate Riders	\$ 0.0002	44	\$ 0.01	\$ -	44	\$ -	\$ (0.01)	-100.00%
Low Voltage Service Charge	\$ 0.4434	0	\$ 0.05	\$ 0.4638	0	\$ 0.06	\$ 0.00	4.60%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 24.56</b>			<b>\$ 25.25</b>	<b>\$ 0.69</b>	<b>2.80%</b>
RTSR - Network	\$ 2.9509	0	\$ 0.35	\$ 3.0472	0	\$ 0.37	\$ 0.01	3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9159	0	\$ 0.23	\$ 1.9727	0	\$ 0.24	\$ 0.01	2.96%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 25.15</b>			<b>\$ 25.86</b>	<b>\$ 0.71</b>	<b>2.81%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	46	\$ 0.21	\$ 0.0045	46	\$ 0.21	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	46	\$ 0.06	\$ 0.0014	46	\$ 0.06	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	44	\$ 4.73	\$ 0.1076	44	\$ 4.73	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 30.40</b>			<b>\$ 31.11</b>	<b>\$ 0.71</b>	<b>2.33%</b>
HST	13%		\$ 3.95	13%		\$ 4.04	\$ 0.09	2.33%
Ontario Electricity Rebate	19.3%		\$ (5.87)	19.3%		\$ (6.00)	\$ (0.14)	2.33%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 28.49</b>			<b>\$ 29.15</b>	<b>\$ 0.66</b>	<b>2.33%</b>

Customer Class:	<b>STREET LIGHTING SERVICE CLASSIFICATION</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	50	kWh
Demand	0	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.27	1	\$ 1.27	\$ 1.31	1	\$ 1.31	\$ 0.04	3.15%
Distribution Volumetric Rate	\$ 5.0230	0.13	\$ 0.65	\$ 5.1963	0.13	\$ 0.68	\$ 0.02	3.45%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	0.13	\$ -	\$ -	0.13	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1.92</b>			<b>\$ 1.99</b>	<b>\$ 0.06</b>	<b>3.25%</b>
Line Losses on Cost of Power	\$ 0.1076	2	\$ 0.23	\$ 0.1076	2	\$ 0.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5764	0	\$ 0.20	\$ 0.2165	0	\$ 0.03	\$ (0.18)	-86.27%
CBR Class B Rate Riders	\$ 0.0441	0	\$ (0.01)	\$ 0.0687	0	\$ 0.01	\$ 0.01	-255.78%
GA Rate Riders	\$ 0.0002	50	\$ 0.01	\$ 0.0002	50	\$ (0.01)	\$ (0.02)	-200.00%
Low Voltage Service Charge	\$ 0.4076	0	\$ 0.05	\$ 0.4264	0	\$ 0.06	\$ 0.00	4.61%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2.41</b>			<b>\$ 2.30</b>	<b>\$ (0.12)</b>	<b>-4.86%</b>
RTSR - Network	\$ 3.0129	0	\$ 0.39	\$ 3.1112	0	\$ 0.40	\$ 0.01	3.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7613	0	\$ 0.23	\$ 1.8136	0	\$ 0.24	\$ 0.01	2.97%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 3.03</b>			<b>\$ 2.94</b>	<b>\$ (0.10)</b>	<b>-3.22%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	52	\$ 0.23	\$ 0.0045	52	\$ 0.23	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	52	\$ 0.07	\$ 0.0014	52	\$ 0.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	50	\$ 5.38	\$ 0.1076	50	\$ 5.38	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 8.97</b>			<b>\$ 8.87</b>	<b>\$ (0.10)</b>	<b>-1.09%</b>
HST		13%	\$ 1.17	13%		\$ 1.15	\$ (0.01)	-1.09%
Ontario Electricity Rebate		19.3%	\$ -	19.3%		\$ -	\$ -	-
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 10.14</b>			<b>\$ 10.03</b>	<b>\$ (0.11)</b>	<b>-1.09%</b>

## Appendix D

### GA Analysis Workform

# GA Analysis Workform for 2025 Rate Applications

Version 1.0

Input cells  
 Drop down cells


Utility Name

**Note 1**

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

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

Year Selected

2022
------

(e.g. If the 2022 balances that were reviewed in the 2024 rate application were to be selected, select 2022)

**Instructions:**

- 1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.  
 For example:
  - Scenario a -If 2022 balances were last approved on a final basis - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bi - If 2022 balances were last approved on an interim basis and there are no changes to 2022 balances - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bii - If 2022 balances were last approved on an interim basis, there are changes to 2022 balances, and 2021 balances were last approved for disposition - Select 2021 and GA Analysis Workforms for 2022 and 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- 2) Complete the GA Analysis Workform for each year generated.
- 3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
- 4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document GA Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items and principal adjustments.

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2023	\$ 23,973	\$ (73,979)	\$ -	\$ (73,979)	\$ (97,951)	\$ 35,518,379	-0.3%
<b>Cumulative Balance</b>	<b>\$ 23,973</b>	<b>\$ (73,979)</b>	<b>\$ -</b>	<b>\$ (73,979)</b>	<b>\$ (97,951)</b>	<b>\$ 35,518,379</b>	<b>N/A</b>

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2023	-0.2%
<b>Cumulative Balance</b>	<b>-0.2%</b>



# GA Analysis Workform

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

Year	2023			
Total Metered excluding WMP	C = A+B	1,243,842,507	kWh	100%
RPP	A	545,839,825	kWh	43.9%
Non RPP	B = D+E	698,002,683	kWh	56.1%
Non-RPP Class A	D	241,472,293	kWh	19.4%
Non-RPP Class B*	E	456,530,390	kWh	36.7%

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

Note 3 **GA Billing Rate**

GA is billed on the

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

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

Note 4 **Analysis of Expected GA Amount**

Year	2023									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K	
January	43,286,528			43,286,528	0.05377	\$ 2,327,517	0.05377	\$ 2,327,517	\$ -	
February	39,394,957			39,394,957	0.08249	\$ 3,249,690	0.08249	\$ 3,249,690	\$ -	
March	42,189,330			42,189,330	0.08031	\$ 3,388,225	0.08031	\$ 3,388,225	\$ -	
April	36,727,871			36,727,871	0.09853	\$ 3,618,797	0.09853	\$ 3,618,797	\$ -	
May	37,847,489			37,847,489	0.09962	\$ 3,770,367	0.09962	\$ 3,770,367	\$ -	
June	39,368,857			39,368,857	0.08293	\$ 3,264,859	0.08293	\$ 3,264,859	\$ -	
July	44,197,768			44,197,768	0.04949	\$ 2,187,348	0.04949	\$ 2,187,348	\$ -	
August	41,978,516			41,978,516	0.07606	\$ 3,192,886	0.07606	\$ 3,192,886	\$ -	
September	38,617,843			38,617,843	0.05093	\$ 1,966,807	0.05093	\$ 1,966,807	\$ -	
October	37,447,497			37,447,497	0.08498	\$ 3,182,288	0.08498	\$ 3,182,288	\$ -	
November	37,918,245			37,918,245	0.07090	\$ 2,688,404	0.07090	\$ 2,688,404	\$ -	
December	40,489,156			40,489,156	0.06622	\$ 2,681,192	0.06622	\$ 2,681,192	\$ -	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>479,464,058</b>	-	-	<b>479,464,058</b>		<b>\$ 35,518,379</b>		<b>\$ 35,518,379</b>	<b>\$ -</b>	

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
479,786,921	479,464,058	322,863	0.07425	\$ 23,973

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

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

**Total Expected GA Variance \$ 23,973**

Calculated Loss Factor 1.0502  
 Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW 1.0423

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

The kWh consumption data that NPEI used to complete the GA Analysis Workform was obtained from a report of NPEI

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments
				Principal Adjustment on DVA Continuity Schedule
				If "no", please provide an explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ (73,979)		
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			
2a	Remove prior year end unbilled to actual revenue differences			
2b	Add current year end unbilled to actual revenue differences			
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers			
3b	Add difference between current year accrual/forecast to actual from long term load transfers			
4	Remove GA balances pertaining to Class A customers			
5a	Significant prior period billing adjustments recorded in current year			
5b	Significant current period billing adjustments recorded in other year(s)			
6	Differences in GA IESO posted rate and rate charged on IESO invoice			
7				
8				
9				
10				

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ (73,979)
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 23,973
	<b>Unresolved Difference</b>	\$ (97,951)
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>-0.3%</u>

## Account 1588 Reasonability

Note 7 Account 1588 Reasonability Test

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions <sup>1</sup>	Principal Adjustments <sup>2</sup>	Total Activity in Calendar Year		
2023	-	174,590	-	75,106,553	-0.2%
<b>Cumulative</b>	-	<b>174,590</b>	-	<b>75,106,553</b>	<b>-0.2%</b>

**Notes**

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

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

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

Account 1589 - RSVA Global Adjustment			
	Adjustment Description	Amount	To be reversed in current application?
1			
2			
3			
4			
5			
6			
7			
8			
	Total	-	
Total principal adjustments included in last approved balance		-	
Difference		-	

Account 1588 - RSVA Power			
	Adjustment Description	Amount	To be Reversed in Current Application?
1			
2			
3			
4			
5			
6			
7			
8			
	Total	-	
Total principal adjustments included in last approved balance		-	
Difference		-	

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

**Notes**

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2023 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

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

## Appendix E

### 2024 IRM Checklist

# 2025 IRM Checklist

## Niagara Peninsula Energy Inc.

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>3.1.2 Components of the Application Filing</b>		
3	Manager's summary documenting and explaining all rate adjustments requested	Pages 6-40
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Introduction, page 5
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendices C, D, E & F
3	Current tariff sheet, PDF	Appendix A
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	N/A
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Section 3.1.2
3	Distributor's internet address	Introduction, Page 5
3	Statement confirming accuracy of billing determinants pre-populated in model	Section 3.2.6 and Appendix C
3	Text searchable PDF format for all documents	The entire application, including appendices, has been filed in pdf format.
4	2025 IRM Checklist	Appendix E
4	Include a certification by a senior officer that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge, a certification that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed, as well as a certification regarding personal information	Introduction, Page 4
<b>3.1.3 Applications and Electronic Models</b>		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Section 3.2.6 and Appendix C
4	File the GA Analysis Workform.	Appendix D
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model.	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM.	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform.	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders.	N/A
5	The models and workforms to be used by all distributors. If a distributor makes any changes to OEB models or workforms to address its own circumstances, it must disclose and justify such changes in the manager's summary.	Section 3.1.3
<b>3.2.2 Revenue to Cost Ratio Adjustments</b>		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision.	N/A
<b>3.2.3 Rate Design for Residential Electricity Customers</b>		
<b>Applicable only to distributors that have not completed the residential rate design transition</b>		

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
8	A plan to mitigate the impact for the whole residential class or indicate why such a plan is not required, if the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile.	N/A
8	Mitigation plan if total bill increases for any customer class exceed 10%.	N/A
<b>3.2.4 Electricity Distribution Retail Transmission Service Rates</b>		
<b>3.2.5 Low Voltage Service Rates (optional)</b>		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant.	Section 3.2.5 & Appendix C
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time.	Section 3.2.5
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor.	Section 3.2.5 & Appendix C
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues).	Section 3.2.5 & Appendix C
9	Provide proposed Low Voltage rates by customer class to reflect these costs.	Section 3.2.5 & Appendix C
<b>3.2.6 Review and Disposition of Group 1 DVA Balances</b>		
10	Justification if any account balance in excess of the threshold should not be disposed	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Appendix C
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Section 3.2.6.0.1
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	Section 3.2.6.0.1
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Section 3.2.6
11 - 12	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Section 3.2.6.6 and Appendix C
<b>3.2.6.1 Commodity Accounts 1588 and 1589</b>		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis.	Section 3.2.6.1
12	A distributor that is requesting final disposition of balances for the first time, following implementation of the Accounting Guidance, must confirm that it has fully implemented the Accounting Guidance effective from January 1, 2019.	N/A

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
12	Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the Accounting Guidance, summary provided of the review performed. Distributors must discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description is provided for each adjustment made to the historical balances	N/A
13	Populated GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether seeking disposition of the Account 1589 balance as part of current application. If adjustments were made to an Account 1589 balance that was previously approved on an interim basis, the GA Analysis Workform is required to be completed for each year after the distributor last received final disposition for Account 1589	Appendix D
<b>3.2.6.2 Capacity Based Recovery (CBR)</b>		
13 - 14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance. - The balance in sub-account CBR Class B must be disposed over the default period of one year. - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding.	Section 3.2.6.2 and Appendix C
<b>3.2.6.3 Disposition of Account 1595</b>		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once.	Section 3.2.6.3
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider.	Section 3.2.6.3
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes.	N/A
<b>3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts</b>		
<b>For Distributors with a zero balance in the LRAMVA</b>		
16 - 17	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for current rate year rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for the current rate year (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation.	N/A
<b>For Distributors with non-zero balance in the LRAMVA</b>		
17	A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of their IRM application, with supporting information, or provide a rationale for not doing so.	N/A
17	Provide supporting evidence related to disposition of any balance in the LRAMVA (refer to Section 3.2.7.1 of the 2023 edition of the Chapter 3 Filing Requirements)	N/A
17	For persisting impacts until the next rebasing, calculate and request approval of LRAM-eligible amounts to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application, and request any rate rider(s) for the LRAM-eligible amount.	N/A



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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities</b>		
18	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application.	N/A
<b>3.2.8 Tax Changes</b>		
18	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Appendix C
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
<b>3.2.9 Z-Factor Claims</b>		
19	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
19	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
<b>3.2.9.1 Z-Factor Filing Guidelines</b>		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
20	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
<b>3.2.9.2 Recovery of Z-Factor Costs</b>		
20	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
20	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A
20	Residential rate rider to be proposed on fixed basis	N/A
20	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
<b>3.2.10 Off-Ramps</b>		
21	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
21	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB.	N/A
<b>3.3.1 Advanced Capital Module</b>		

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
22	Evidence of passing "Means Test"	N/A
22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
<b>3.3.2 Incremental Capital Module</b>		
23	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
23	Evidence of passing "Means Test"	N/A
<b>3.3.2.1 ICM Filing Requirements</b>		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
25	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
25	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
25	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
25	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
25	Details by project for the proposed capital spending plan for the expected in-service year	N/A
25	Description of the proposed capital projects and expected in-service dates	N/A
25	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of non-wires solutions (NWSs) to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's BCA Framework to assess the economic feasibility of NWSs.	N/A
<b>3.3.2.3 ICM Filing Requirements</b>		
26 - 27	Calculate the maximum allowable capital amount.	N/A

## Appendix F

2025 Bill Impact for the Wellandport and Port Davidson  
installations of the Embedded Distributor rate class

Customer Class:	<b>EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION (Wellandport and Port Davidson)</b>	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	117,359	kWh
Demand	-	kW
Current Loss Factor	1.0423	
Proposed/Approved Loss Factor	1.0423	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 157.52	1	\$ 157.52	\$ 162.95	1	\$ 162.95	\$ 5.43	3.45%
Distribution Volumetric Rate	\$ -	117,359	\$ -	\$ -	117,359	\$ -	\$ -	
Fixed Rate Riders	\$ (0.13)	1	\$ (0.13)	\$ -	1	\$ -	\$ 0.13	-100.00%
Volumetric Rate Riders	\$ -	117,359	\$ -	\$ -	117,359	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 157.39</b>			<b>\$ 162.95</b>	<b>\$ 5.56</b>	<b>3.53%</b>
Total Deferral/Variance Account Rate Riders	\$ 0.0025	117,359	\$ 293.40	-\$ 0.0013	117,359	\$ (152.57)	\$ (445.96)	-152.00%
CBR Class B Rate Riders	-\$ 0.0001	117,359	\$ (11.74)	\$ 0.0002	117,359	\$ 23.47	\$ 35.21	-300.00%
GA Rate Riders	\$ 0.0002	117,359	\$ 23.47	-\$ 0.0002	117,359	\$ (23.47)	\$ (46.94)	-200.00%
Low Voltage Service Charge	\$ -	-	\$ -	\$ -	117,359	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	-	\$ -	\$ -	117,359	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 462.52</b>			<b>\$ 10.38</b>	<b>\$ (452.14)</b>	<b>-97.76%</b>
RTSR - Network	\$ -	-	\$ -	\$ -	122,323	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	-	\$ -	\$ -	122,323	\$ -	\$ -	
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 462.52</b>			<b>\$ 10.38</b>	<b>\$ (452.14)</b>	<b>-97.76%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	122,323	\$ 550.45	\$ 0.0045	122,323	\$ 550.45	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0007	122,323	\$ 85.63	\$ 0.0007	122,323	\$ 85.63	\$ -	0.00%
Standard Supply Service Charge	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	122,323	\$ 13,161.99	\$ 0.1076	122,323	\$ 13,161.99	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 14,260.84</b>			<b>\$ 13,808.70</b>	<b>\$ (452.14)</b>	<b>-3.17%</b>
HST	13%		\$ 1,853.91	13%		\$ 1,795.13	\$ (58.78)	-3.17%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 16,114.75</b>			<b>\$ 15,603.83</b>	<b>\$ (510.92)</b>	<b>-3.17%</b>