



**EPCOR Electricity Distribution
Ontario Inc.
ED-2002-0518**

**2026 Incentive Regulation Mechanism
Rate Application**

EB-2025-0042

For Rates Effective January 1, 2026

Submitted on August 14, 2025



EPCOR Electricity Distribution Ontario Inc.
43 Stewart Road, Collingwood, ON
Phone: (705) 445-1800
epcor.com

August 14, 2025

Mr. Ritchie Murray
Acting Registrar
Ontario Energy Board
27-2300 Yonge Street
Toronto, ON M4P 1E4

Dear Mr. Murray:

**RE: EPCOR Electricity Distribution Ontario Inc. ("EEDO") - License ED-2002-0518
2026 IRM Application EB-2025-0042**

In accordance with instructions released by the Ontario Energy Board ("OEB") updating Chapter 3 of the *Filing Requirements for Electricity Distribution Rate Applications*, EEDO submits its application for approval Incentive Rate-setting Mechanism based rates, effective January 1, 2026.

An electronic copy of the Application has been filed on the OEB's RESS Filing System.

Please contact me if you have any questions on this matter.

Yours truly,

Tim Hesselink, CPA
Senior Manager, Regulatory Affairs
EPCOR Electricity Distribution Ontario Inc.
(249) 225-5104
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ONTARIO ENERGY BOARD

IN THE MATTER OF the Ontario Energy Board Act, 1998,
C.S.O. 1998, c.15 (Sched. B);

AND IN THE MATTER OF an Application by EPCOR Electricity Distribution Ontario Inc. for an Order or Orders pursuant to Section 78 of the *Ontario Energy Board Act, 1998* approving or fixing just and reasonable rates and other service charges for the distribution of electricity effective January 1, 2026.

Application

1. The applicant is EPCOR Electricity Distribution Ontario Inc. ("EEDO"), an Ontario electricity distribution company owned by EPCOR Utilities Inc., based out of Edmonton, Alberta.
2. EEDO serves approximately 19,500 primarily residential and commercial electricity customers in the Towns of Collingwood, Stayner, Creemore and the village of Thornbury (Town of The Blue Mountains). EEDO, an Ontario corporation with operations centre located in Collingwood, Ontario, carries on the business of owning and operating electricity distribution facilities under Electricity Distribution License ED-2002-0518.
3. EEDO most recently appeared before the OEB with a cost of service rebasing application for 2023 rates in the EB-2022-0028 proceeding.
4. EEDO hereby applies to the Ontario Energy Board (the "Board" or the "OEB"), pursuant to section 78 of the Ontario Energy Board Act, 1998 as amended (the "OEB Act") for an Order or Orders approving its proposed electricity distribution rates and other charges, effective January 1, 2026.
5. EEDO is seeking approval for electricity distribution rates using the OEB's 2026 IRM Rate Generator Model. EEDO confirms that it has worked with OEB staff to request any adjustments to prepopulated values, and that the billing determinants in the models as filed are accurate in this application.

6. EEDO requests an Order or Orders approving:
 - Monthly Service Charge and Distribution Volumetric rates adjusted by the Board's price cap formula effective January 1, 2026;
 - A rate rider for Disposition of Group 1 Accounts;
 - Updated Retail Transmission Service rates effective January 1, 2026;
 - An order declaring EEDO's current (i.e. 2025) rates as interim rates effective January 1, 2026, and a rider that would allow for the recovery of any foregone incremental revenue between January 1, 2026 and the effective date of the Board's Rate Order if and only if the preceding approvals cannot be issued in time to implement final rates, effective January 1, 2026; and
 - Such further Order or Orders as EEDO may request and the Board may deem appropriate or necessary.
7. EEDO requests that, pursuant to Section 34.01 of the OEB's *Rules of Practice and Procedure*, this proceeding be conducted by way of written hearing.
8. The persons affected by this Application are the ratepayers of EEDO's service territory.
9. The Applicant confirms that the application and related documents will be published on its website ([EPCOR.com](https://www.epcor.com)).

10. The Applicant requests that a copy of all documents filed with the OEB in this proceeding be served on the Applicant at follows:

Tim Hesselink, CPA
Senior Manager, Regulatory Affairs
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43 Stewart Road
Collingwood, ON L9Y 4M7
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11. In addition to the written evidence provided herein, the following live Microsoft Excel models have been filed in conjunction with the Application:

- EEDO_Rate_Generator
- EEDO_Commodity_Analysis_Workform

Certification of Evidence

As Chief Executive Officer of EPCOR Electricity Distribution Ontario Inc., I certify that:

- The evidence filed in EEDO's 2026 IRM Application, including the models and appendices, is accurate, consistent and complete to the best of my knowledge;
- EEDO has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed; and
- The application does not include personal information in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Dated in Toronto, Ontario, This 14th day of August, 2025



Susannah Robinson
Chief Executive Officer
EPCOR Electricity Distribution Ontario Inc.

1 Management Summary

3 1. Introduction

4 On September 28, 2023, EEDO received a final Decision and Rate Order for rates
5 effective October 1, 2023 (EB 2022-0028), which included recovery of Group 1 and Group
6 2 deferral and variance accounts.

7 EEDO filed a 2025 IRM application (EB-2024-0020) for rates effective January 1, 2025.
8 A decision and order approving these rates was received December 12, 2024. These are
9 EEDO's currently approved distribution rates.

10 EEDO has selected the Price Cap Incentive Rate-setting ("Price Cap IR") option to file its
11 2025 Distribution Rate Application. In preparing this Application, EEDO has complied with
12 Chapter 3, Incentive Rate Setting Applications, of the Board's Filing Requirements for
13 Distribution Rate Applications, dated June 19, 2025 (the "Filing Requirements").

14 All rates referenced in this Application and included in the accompanying 2026 Proposed
15 Tariff of Rates and Charges are based on the output of the OEB's 2026 IRM Rate
16 Generator Model, as posted on the OEB website July 17, 2025 (the "2026 IRM Model" or
17 the "Model").

18 EEDO has not included in this Application any claims, changes, requests or proposals in
19 relation to any of the following items:

- 20 • Z-factor claims
- 21 • Advanced Capital Module
- 22 • Incremental Capital Module
- 23 • Eligible Investments

2. Price Cap Adjustment

The rates and tariffs entered in the Rate Generator Model are taken from the Board-approved 2025 Tariff of Rates and Charges, as per the Board Rate Order (EB-2024-0020) dated December 12, 2024 and attached to this Application as Appendix D.

EEDO has the following rate classes:

- Residential
- General Service Less Than 50 kW
- General Service Greater Than kW
- Unmetered Scattered Load
- Street Lighting

In addition, EEDO has one customer who is operating as a Wholesale Market Participant (WMP) in its service territory. This WMP is classified as a General Service 50 to 4,999 kW customer. EEDO does not invoice this customer for the Wholesale Market Service Charge, Power or Global Adjustment and as a result, is not subject to certain rate riders for the disposition of Group 1 variance accounts.

The Price Cap index of 3.55% is calculated in the Board's Rate Generator model, based on the preliminary 4th GIRM parameters. This is determined using an inflation factor of 3.70%, a productivity factor of 0.00%, and offset by a stretch factor of 0.15% (Cohort II) based on the benchmarking study for use for rates effective in 2025¹. At the time of submission, the 2026 stretch factors have not been released by the OEB. Should EEDO's Cohort change as an outcome of the updated study, EEDO proposes to file an updated rate model during the draft rate order stage.

¹ Incentive Rate Setting: 2023 Benchmarking Update for Determination of 2024 Stretch Factor Rankings - Board File No.: EB-2010-0379, August 6, 2024.

1 **Off-Ramps and Return on Equity (“ROE”)**

2 Section 3.2.10 of the Filing Requirements states:

3 *“For the Price Cap IR and Annual IR index rate-setting options, a regulatory review may*
4 *be triggered if a distributor’s earnings are outside of a dead band of +/- 300 basis points*
5 *from the OEB-approved ROE. The OEB monitors results filed by distributors as part of*
6 *their RRR (specifically, RRR 2.1.5.6) and determines if a regulatory review is warranted.*
7 *Any such review will be prospective, and may result in modifications, termination or the*
8 *continuation of the respective Price Cap IR or Annual IR Index plan for that distributor.”*

9 As part of the 2023 Cost of Service, EEDO received approval of new rates with a deemed
10 ROE of 9.36%. EEDO’s 2024 ROE is within +/-300 basis points of its OEB-approved
11 value.

12 **Table 2-1: ROE Summary**

Year	Approved ROE	Achieved ROE	Over (Under) Earned
2020	8.98%	-1.77%	-10.75%
2021	8.98%	3.47%	-5.51%
2022	8.98%	0.75%	-8.23%
2023	9.36%	3.95%	-5.41%
2024	9.36%	6.58%	-2.78%

3. Tax Changes

The Board's 4th GIRM Supplemental Report determined that a 50/50 sharing of the impact of currently known legislated tax changes, as applied to the tax level reflected in the Board-approved base rates for a distributor, is appropriate.

At the time of filing this Application, there are no known legislated tax changes applicable to EEDO. As part of the most recent cost of service, EEDO was approved for a taxable income of \$0².

EEDO recognizes that should further legislated tax changes for 2026 occur during the course of this proceeding, the tax change calculation may be updated and rate riders updated as part of the draft Rate Order process.

² EB-2022-0028 Decision & Order, June 15, 2023, Page 29.

4. Retail Transmission Service Rates

EEDO has adjusted its Retail Transmission Service Rates (RTSR) to recover the wholesale transmission costs that it will be charging. EEDO used the Board's 2025 RTSR worksheets included in the 2025 IRM Rate Generator model and followed the direction in the Board's *Guideline: Electricity Distribution Retail Transmission Service Rates, G-2008-0001, Revision 4.0, June 28, 2012*.

EEDO is billed for transmission costs for all delivery points by Hydro One Networks Inc. (HONI) and has entered HONI's 2025 preliminary rates into the model. Residential customers can expect a monthly increase of approximately \$0.40 based on these updated rates. EEDO anticipates that information regarding 2026 wholesale transmission rates will be available and that the RTSR Model will be updated with 2026 wholesale rates at the time of the draft Rate Order filing. All of EEDO's transmission costs are invoiced from HONI. EEDO has determined the 2024 wholesale quantities billed. The 2024 wholesale quantities and the 2025 approved wholesale rates were used to calculate the estimated wholesale transmission costs for 2025 and for 2026.

Consistent with the filing requirements, EEDO has used an estimate of the 2024 load used by customers expected to qualify for the EVC Rate as the basis for the rate allocation (*Rate Generator - Tab 10. RTSR Current Rates*).

Table 4.1: Proposed RTSR Rates

RTSR - Network				
Rate Class	Unit	Current	Proposed	Variance
Residential	kWh	\$0.0109	\$0.0110	1%
GS<50kW	kWh	\$0.0099	\$0.0100	1%
GS>50kW	kW	\$3.9076	\$3.9350	1%
GS>50kW - EV	kW	\$0.6643	\$0.6689	1%
USL	kWh	\$0.0099	\$0.0100	1%
Street Lighting	kW	\$2.9469	\$2.9675	1%
RTSR - Connection				
Rate Class	Unit	Current	Proposed	Variance
Residential	kWh	\$0.0071	\$0.0075	6%
GS<50kW	kWh	\$0.0059	\$0.0063	6%
GS>50kW	kW	\$2.5160	\$2.6658	6%
GS>50kW - EV	kW	\$0.4277	\$0.4532	6%
USL	kWh	\$0.0059	\$0.0063	6%
Street Lighting	kW	\$1.9449	\$2.0607	6%

5. Deferral and Variance Accounts

On July 31, 2009 the Board issued its Report on *Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)*. The EDDVAR Report sets out the policy framework for the review and disposition of deferral and variance accounts ("DVA") for electricity distributors. As part of this framework, the Board has decided to review certain deferral and variance accounts within a distributor's IRM application.

EEDO has entered the data for the Group 1 Accounts into the appropriate schedules of the IRM Rate Generator model (Appendix C). Table 5.1 below summarizes the Group 1 Account balances as at December 31, 2024, as per the model. EEDO has reviewed and can confirm that the pre-populated billing determinants are correct.

Accounts 1588 and 1589 were last approved for disposition as part of hearing EB-2024-0020, on a final basis for balances as of December 31, 2024.

**Table 5.1: Summary of the Group 1 Account Balances
at December 31, 2024**

Account Description	Account	Amount	Interest	Total Claim
LV Variance Account	1550	\$19,560	\$14,865	\$34,425
Smart Metering Entity Charge Variance Account	1551	(\$15,055)	(\$2,029)	(\$17,084)
RSVA - Wholesale Market Service Charge	1580	(\$66,277)	\$12,125	(\$54,152)
Variance WMS – Sub-account CBR Class B	1580	\$108,133	\$2,480	\$110,613
RSVA - Retail Transmission Network Charge	1584	\$145,719	\$12,634	\$158,353
RSVA - Retail Transmission Connection Charge	1586	\$209,174	\$15,541	\$224,715
RSVA - Power	1588	\$579,919	\$36,168	\$616,087
RSVA - Global Adjustment	1589	<u>\$395,261</u>	<u>\$18,755</u>	<u>\$414,016</u>
Total Group 1 Balance		\$1,376,434	\$110,539	\$1,486,973
Threshold Test (Total claim per kWh)				\$ 0.0047

As shown in Table 5.1, the threshold of \$0.0010 per kWh debit or (credit) has been exceeded and as a result, EEDO has requested disposition of Group 1 balances over a twelve month period.

EEDO confirms that it has not made any adjustments to balances previously approved by the OEB on a final basis.

Cost of Power Reconciliation and Continuity Schedule Adjustments

As per section 3.2.6, of the filing requirements, distributors must provide an explanation if the account balances on Tab 3 on the Continuity Schedule of the rate generator model differ from the account balances in the trial balance reported through the RRR and the audited financial statements and which have been reflected in the prepopulated rate generator model. Furthermore, as per section 3.2.6.3, of the filing requirements per the OEB's letter titled Guidance on Disposition of Accounts 1588 and 1589, applicants must reflect RPP Settlement true-up claims pertaining to the period that is being requested for disposition in the RSVA Power (Account 1588) and RSVA GA (Account 1589) variance accounts. A principal adjustment of \$168,126 is included in account 1588 - RSVA - Power which was comprised of the amounts in the table below:

Table 5.2: 2024 1588 - RSVA Power Principal Adjustments (\$)

Year	Account 1588 - RSVA Power		
	Adjustment Description	Amount	Year Recorded in GL
2024	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(\$8,167)	2024
	2 Unbilled to actual revenue differences	\$59,245	2024
	3 Cost of power accrual for 2023 vs Actual per IESO bill	\$79,925	2024
	4 CT 142 true-up based on actuals	\$17,039	2024
	Total Reversal Principal Adjustments	\$148,042	
2025	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	\$14,122	2025
	2 CT 1142/142 true-up based on actuals	(\$207,567)	2025
	3 Unbilled to actual revenue differences	\$43,820	2025
	4 Cost of power accrual for 2024 vs Actual per IESO bill	\$169,709	2025
	Total Current Year Principal Adjustments	\$20,084	
	Total Principal Adjustments to be Included on DVA Continuity Schedule	\$168,126	

A principal adjustment of \$29,177 was included in account 1589 - RSVA - Global Adjustment which was comprised of the amounts in the table below:

Table 5.3: 2024 1589 - RSVA Global Adjustment Principal Adjustments (\$)

Year	Account 1589 - RSVA Global Adjustment			
	Adjustment Description		Amount	Year Recorded in GL
2024	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	\$8,167	2024
	2	Unbilled to actual revenue differences	\$197,448	2024
	3	GA Accrual vs. Actual	\$7,561	2024
	Total Reversal Principal Adjustments		\$213,176	
2025	<i>Current year principal adjustments</i>			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	-\$14,122	2025
	2	Unbilled to actual revenue differences	(\$243,072)	2025
	3	GA Accrual vs. Actual Variance Reversal	\$73,195	2025
	Total Current Year Principal Adjustments		(\$183,999)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule		\$29,177	

Details of principal adjustments can also be found in the Commodity Accounts Analysis Workform.

6. Commodity Variance Workform

EEDO completes and files the “*Tiered Regulated Price Plan for Conventional Meters vs. Market Price Variance*”, the “*Standard TOU Regulated Price Plan for Smart Meters vs. Market Price Variance*” and “*ULO Regulated Price Plan for Smart Meters vs. Market Price Variance*” data submissions with the Independent Electricity System Operator (“IESO”) by the fourth business day of each month as required.

EEDO uses the IESO’s 1st GA estimate to bill its customers, which is applicable to all customer classes except for Class A.

The IESO data submission is filed using the 2nd monthly estimate of the GA.

A) The “Tiered Regulated Price Plan for Conventional Meters vs. Market Price Variance” submission is completed by downloading the consumption information for the month from our settlement provider by each individual interval metered RPP tiered pricing customer and summarizing the data.

B) The “Standard TOU Regulated Price Plan for Smart Meters vs. Market Price Variance” submission is completed by downloading the consumption information for the month from our settlement provider for the following calculation:

- Total System Load
- Less Non-RPP Interval Metered Customers
- Less Streetlighting
- Less Non-Designated Loads
 - Non-interval metered spot rate customers
 - Retail customers: settlement information for the current month is not available for retail customers so billed information for the month from the billing system is used as an estimate.

C) The “ULO Regulated Price Plan for Smart Meters vs. Market Price Variance” submission is settlement information for the current month is not available for ULO customers, so billed information for the month from the billing system is used as an estimate.

1 When EEDO receives the IESO invoice on the tenth business day of the month, the actual
2 class B GA charged to EEDO is reconciled and trued up to the estimate as filed. The
3 calculated difference is then entered as an adjustment in the following month's data
4 submission (1st True-Up).

5 Line 148 of the IESO invoice "Class B Global Adjustment Settlement Amount" is allocated
6 in a percentage split to account "4705 Power Purchased" and "4707 Charges – Global
7 Adjustment" based on a comprehensive excel Workform which summarizes all the above
8 noted consumption data. The split allocates the class B GA charged by the IESO to the
9 RPP and Non-RPP customers as follows, using A and B as defined on the previous page.

10 Power Purchased: (RPP) $(A + B) / \text{Total System Load}$

11 Charges GA: (Non-RPP) $\text{Total System Load} - (A + B) / \text{Total System Load}$

12 EEDO receives the GA calculations for each Class B non-RPP customer from UtiliSmart
13 who provides EEDO with Settlement Services. The Class B GA is imported into the billing
14 system daily to align with consumption.

15 EEDO records unbilled revenue in the accounting system monthly and reverses it in the
16 subsequent month. Unbilled energy revenue is based on an assessment of wholesale
17 electricity distribution services supplied to customers and projected volumes, as per the
18 IESO settlement.

19 EEDO has had five Class A customers since 2017. The global adjustment for Class A
20 customers is billed using line 147 of the IESO invoice allocated based on each customer's
21 contribution to the total peak demand factor.

22 In order complete the second true-up of RPP variances, EEDO completes a monthly
23 reconciliation process based on actual billed amounts by RPP category (TOU, Tiered &
24 ULO) to determine a prorated portion of wholesale volumes. An export of the verified
25 billing data is downloaded and categorized in a spreadsheet based on consumption
26 period. This data is compared with originally submitted estimates (explained above) and
27 variances are posted via the RPP settlement process as well as adjustments to GA/Power
28 Allocations.

29

Commodity Variance Workform & Reconciliation - GA

As part of this application, EEDO is requesting to dispose of its RSVA – Global Adjustment account. A requirement for disposition is the completion of the GA Analysis Workform to reconcile balances between what was billed to ratepayers and what was charged to the IESO within a variance tolerance of 1%. The Commodity Analysis Workform has been included as part of this application which includes the following reconciliation items related to the GA.

Table 6.1 - Global Adjustment Analysis Reconciliation Items

Item	Amount
Net Change in Principal Balance in the GL	\$366,084
True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$8,167
True-up of GA Charges based on Actual Non-RPP Volumes - current year	(\$14,122)
Remove prior year end unbilled to actual revenue differences	\$197,448
Add current year end unbilled to actual revenue differences	(\$243,072)
GA Accrual vs. Actual Variance Reversal	\$7,561
GA Accrual vs. Actual	\$73,195
Adjusted Net Change in Principal Balance in the GL	\$395,261
Net Change in Expected GA Balance in the Year Per Analysis	<u>\$367,718</u>
Unresolved Difference	\$27,544
Unresolved Difference as % of Expected GA Payments to IESO	<u>0.5%</u>

9

After removal of these reconciliation items, an unresolved difference of (\$45,652) remains which results in Unresolved Difference as % of Expected GA Payments to IESO of 0.5% which is within the expected tolerance levels.

13

Commodity Variance Workform & Reconciliation - Power

EEDO is requesting to dispose of its RSVA – Power account. A requirement for disposition is the completion of the Account 1588 Reasonability tab to determine whether balance relative to cost of power is within a +/-1%, range.

EEDO has exceeded this threshold. EEDO was approved for updated loss factors in its recent cost of service (EB-2022-0028) effective October 1, 2023. This was the first full year billing using the new loss factors. For 2024, this resulted in a billing of 98.8% of total

20

1 wholesale volumes which resulted in an under collection of commodity revenues. This
2 adjustment is calculated as a % of the Power Purchased (100% - 98.8%) when applied
3 will bring EEDO back within the expected range of +/-1%. The adjustment is calculated as
4 follows:

5 **Table 6.2 - Billed % of Wholesale Volumes**

	Metered (kWh)	Billed (loss adjusted kWh)	Calculated Loss Factor
Wholesale Volumes	325,211,449	336,523,673	1.035
Delivery	<u>314,080,347</u>	<u>332,556,933</u>	1.059
Variance	(11,131,101)	(3,966,740)	
% of Wholesale Unbilled		(1.2%)	
Power Purchased		\$30,959,179	
Shortfall		(\$364,928)	

6 This information is included in the Commodity Variance Workform (Tab Account 1588).

7

7. Rate Change Summary and Bill Impacts

Appendix A provides the proposed Tariff of Rates and Charges, incorporating the effect of the 2026 price cap adjustment and updated transmission rates. Appendix B shows the resulting bill impacts, as calculated by the Board's Rate Generator model.

In 2019, pursuant to EB-2012-0410 EEDO finalized the transition process towards fully fixed residential distribution rates (effective May 1, 2019).

Bill Impacts for EEDO Customers:

- A typical Residential customer using 750 kWh per month will see an increase of \$1.95 (4.7%) in the distribution component of their bill. The total delivery component will increase by \$2.35 (4.2%). The total monthly bill is expected to increase by \$2.35 (1.7%).
- A typical General Service less than 50 kW demand customer using 2,000 kWh per month will see an increase of \$4.16 (4.8%) in the distribution component of their bill. The total delivery component will increase by \$5.22 (4.3%). The total monthly bill is expected to increase by \$5.21 (1.6%).
- A typical Class B General Service 50 to 4,999 kW demand customers (using 250 kW demand and consuming 86,000 kWh per month) will see an increase of \$396.02 (18.5%) in the distribution component of their bill. The total delivery component will increase by \$440.32 (11.8%). The total monthly bill is expected to increase by \$497.56 (2.3%).
- A typical Unmetered Scattered Load customer using 150 kWh per month will see an increase of \$0.70 (11.0%) in the distribution component of their bill. The total delivery component will increase by \$0.78 (8.8%). The total monthly bill is expected to increase by \$0.89 (2.3%).
- A typical Streetlighting customer (using 100 kW demand and consuming 15,000 kWh per month with 1,000 connections) will see an increase of \$178.09 (6.0%) in the distribution component of their bill. The total delivery component will increase by \$191.73 (5.5%). The total monthly bill is expected to increase by \$216.65 (3.0%).

1 **Table 7.1: Customer Bill Impacts per Rate Class**

RATE CLASS	Usage Base	Average Bill 2025	Average Bill 2026	Total Bill Impact	
		\$	\$	\$	%
Residential (RPP)	750 kWh	\$134.97	\$137.32	\$2.35	1.7%
GS<50kW	2000 kWh	\$331.11	\$336.32	\$5.21	1.6%
GS>50kw	250 kW	\$21,296.49	\$21,794.05	\$497.56	2.3%
USL	150 kWh	\$38.51	\$39.40	\$0.89	2.3%
Streetlights	100 kW	\$7,179.38	\$7,396.04	\$216.65	3.0%

2

3 EEDO notes that rate model (information provided above) compares proposed rates vs.

4 those effective December 31, 2025. EEDO notes that it has received approval for three

5 different rate structures over the course of 2025, due to the runoff/sunset of Deferral and

6 Variance account rate riders related to EB-2023-0018 (April 30), EB-2022-0028

7 (September 30) along with EB-2024-0020 (December 31). As a result, EEDO customers

8 will actually experience a bill *decrease* when comparing proposed rates to those as of

9 January 1, 2025:

10 **Table 7.2: Customer Bill Impacts per Rate Class (January 1, 2025 Rates)**

RATE CLASS	Usage Base	Average Bill 2025	Average Bill 2026	Total Bill Impact	
		\$	\$	\$	%
Residential (RPP)	750 kWh	\$141.24	\$137.32	(\$3.92)	-2.8%
GS<50kW	2000 kWh	\$349.09	\$336.32	(\$12.77)	-3.7%
GS>50kw	250 kW	\$22,337.73	\$21,794.05	(\$543.68)	-2.4%
USL	150 kWh	\$39.72	\$39.40	(\$0.32)	-0.8%
Streetlights	100 kW	\$8,744.83	\$7,396.04	(\$1,348.79)	-15.4%

APPENDIX A - Proposed 2026 Tariff Sheet

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

EB-2025-0042

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.93
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0041
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0030
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0042

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.90
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0185
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0031
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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EB-2025-0042

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal 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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	123.55
Distribution Volumetric Rate	\$/kW	4.8578
Low Voltage Service Rate	\$/kW	1.3717

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Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	0.7134
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.5281
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1547
Retail Transmission Rate - Network Service Rate	\$/kW	3.9350
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6689
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6658
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4532

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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

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EB-2025-0042

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	0.83
Distribution Volumetric Rate	\$/kWh	0.0196
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0031
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario Inc.

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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.00
Distribution Volumetric Rate	\$/kW	8.3816
Low Voltage Service Rate	\$/kW	1.0604
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.1097
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1514
Retail Transmission Rate - Network Service Rate	\$/kW	2.9675
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0607

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	0.0015
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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

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SPECIFIC SERVICE CHARGES

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Customer Administration

Charge to certify cheque	\$	15.00
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily)	%	1.50
Reconnection at meter - during regular hours	\$	40.00
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 - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59

EPCOR Electricity Distribution Ontario Inc.

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RETAIL SERVICE CHARGES (if applicable)

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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.

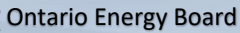
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer	1.0602
Total Loss Factor - Primary Metered Customer	1.0496

APPENDIX B - Bill Impacts Summary



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1596/kWh (IESO's Monthly Market Report for May 2025) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

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

Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0602		
Proposed/Approved Loss Factor	1.0602		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.80	1	\$ 31.80	\$ 32.93	1	\$ 32.93	\$ 1.13	3.55%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 31.80			\$ 32.93	\$ 1.13	3.55%
Line Losses on Cost of Power	\$ 0.0990	45	\$ 4.47	\$ 0.0990	45	\$ 4.47	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0022	750	\$ 1.65	\$ 0.0030	750	\$ 2.25	\$ 0.60	36.36%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0004	750	\$ 0.30	\$ 0.23	300.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0041	750	\$ 3.08	\$ 0.0041	750	\$ 3.08	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 41.49			\$ 43.45	\$ 1.95	4.71%
RTSR - Network	\$ 0.0109	795	\$ 8.67	\$ 0.0110	795	\$ 8.75	\$ 0.08	0.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	795	\$ 5.65	\$ 0.0075	795	\$ 5.96	\$ 0.32	5.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.80			\$ 58.16	\$ 2.35	4.22%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	795	\$ 3.58	\$ 0.0045	795	\$ 3.58	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	795	\$ 1.19	\$ 0.0015	795	\$ 1.19	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 135.11			\$ 137.46	\$ 2.35	1.74%
HST 13%			\$ 17.56	13%		\$ 17.87	\$ 0.31	1.74%
Ontario Electricity Rebate 13.1%			\$ (17.70)	13.1%		\$ (18.01)	\$ (0.31)	
Total Bill on TOU			\$ 134.97			\$ 137.32	\$ 2.35	1.74%

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0602		
Proposed/Approved Loss Factor	1.0602		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.94	1	\$ 26.94	\$ 27.90	1	\$ 27.90	\$ 0.96	3.56%
Distribution Volumetric Rate	\$ 0.0179	2000	\$ 35.80	\$ 0.0185	2000	\$ 37.00	\$ 1.20	3.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 62.74			\$ 64.90	\$ 2.16	3.44%
Line Losses on Cost of Power	\$ 0.0990	120	\$ 11.92	\$ 0.0990	120	\$ 11.92	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	2,000	\$ 4.80	\$ 0.0031	2,000	\$ 6.20	\$ 1.40	29.17%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0004	2,000	\$ 0.80	\$ 0.60	300.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0034	2,000	\$ 6.80	\$ 0.0034	2,000	\$ 6.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 86.88			\$ 91.04	\$ 4.16	4.79%
RTSR - Network	\$ 0.0099	2,120	\$ 20.99	\$ 0.0100	2,120	\$ 21.20	\$ 0.21	1.01%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	2,120	\$ 12.51	\$ 0.0063	2,120	\$ 13.36	\$ 0.85	6.78%
Sub-Total C - Delivery (including Sub-Total B)			\$ 120.39			\$ 125.61	\$ 5.22	4.34%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,120	\$ 9.54	\$ 0.0045	2,120	\$ 9.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,120	\$ 3.18	\$ 0.0015	2,120	\$ 3.18	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	1,280	\$ 97.28	\$ 0.0760	1,280	\$ 97.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1580	360	\$ 56.88	\$ 0.1580	360	\$ 56.88	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 331.44			\$ 336.66	\$ 5.22	1.58%
HST 13%			\$ 43.09	13%		\$ 43.77	\$ 0.68	1.58%
Ontario Electricity Rebate 13.1%			\$ (43.42)	13.1%		\$ (44.10)	\$ (0.68)	
Total Bill on TOU			\$ 331.11			\$ 336.32	\$ 5.21	1.58%

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	86,000	kWh
Demand	250	kW
Current Loss Factor	1.0602	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 119.31	1	\$ 119.31	\$ 123.55	1	\$ 123.55	\$ 4.24	3.55%
Distribution Volumetric Rate	\$ 4.6913	250	\$ 1,172.83	\$ 4.8578	250	\$ 1,214.45	\$ 41.63	3.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,292.14			\$ 1,338.00	\$ 45.87	3.55%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.9896	250	\$ 247.40	\$ 1.2415	250	\$ 310.38	\$ 62.98	25.45%
CBR Class B Rate Riders	\$ 0.0380	250	\$ 9.50	\$ 0.1547	250	\$ 38.68	\$ 29.18	307.11%
GA Rate Riders	\$ 0.0029	86,000	\$ 249.40	\$ 0.0059	86,000	\$ 507.40	\$ 258.00	103.45%
Low Voltage Service Charge	\$ 1.3717	250	\$ 342.93	\$ 1.3717	250	\$ 342.93	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,141.36			\$ 2,537.38	\$ 396.02	18.49%
RTSR - Network	\$ 3.9076	250	\$ 976.90	\$ 3.9350	250	\$ 983.75	\$ 6.85	0.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5160	250	\$ 629.00	\$ 2.6658	250	\$ 666.45	\$ 37.45	5.95%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,747.26			\$ 4,187.58	\$ 440.32	11.75%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	91,177	\$ 410.30	\$ 0.0045	91,177	\$ 410.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	91,177	\$ 136.77	\$ 0.0015	91,177	\$ 136.77	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	91,177	\$ 14,551.88	\$ 0.1596	91,177	\$ 14,551.88	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 18,846.45			\$ 19,286.77	\$ 440.31	2.34%
HST	13%		\$ 2,450.04	13%		\$ 2,507.28	\$ 57.24	2.34%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 21,296.49			\$ 21,794.05	\$ 497.56	2.34%

In the manager's summary, discuss the reason

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	150	kWh
Demand	-	kW
Current Loss Factor	1.0602	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.80	1	\$ 0.80	\$ 0.83	1	\$ 0.83	\$ 0.03	3.75%
Distribution Volumetric Rate	\$ 0.0189	150	\$ 2.84	\$ 0.0196	150	\$ 2.94	\$ 0.11	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3.64			\$ 3.77	\$ 0.14	3.71%
Line Losses on Cost of Power	\$ 0.1596	9	\$ 1.44	\$ 0.1596	9	\$ 1.44	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0025	150	\$ 0.38	\$ 0.0031	150	\$ 0.47	\$ 0.09	24.00%
CBR Class B Rate Riders	\$ 0.0001	150	\$ 0.02	\$ 0.0004	150	\$ 0.06	\$ 0.05	300.00%
GA Rate Riders	\$ 0.0030	150	\$ 0.45	\$ 0.0059	150	\$ 0.89	\$ 0.44	96.67%
Low Voltage Service Charge	\$ 0.0034	150	\$ 0.51	\$ 0.0034	150	\$ 0.51	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6.43			\$ 7.13	\$ 0.70	10.97%
RTSR - Network	\$ 0.0099	159	\$ 1.57	\$ 0.0100	159	\$ 1.59	\$ 0.02	1.01%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	159	\$ 0.94	\$ 0.0063	159	\$ 1.00	\$ 0.06	6.78%
Sub-Total C - Delivery (including Sub-Total B)			\$ 8.94			\$ 9.72	\$ 0.78	8.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	159	\$ 0.72	\$ 0.0045	159	\$ 0.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	159	\$ 0.24	\$ 0.0015	159	\$ 0.24	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	150	\$ 23.94	\$ 0.1596	150	\$ 23.94	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 34.08			\$ 34.87	\$ 0.78	2.30%
HST	13%		\$ 4.43	13%		\$ 4.53	\$ 0.10	2.30%
Ontario Electricity Rebate	13.1%		\$ (4.46)	13.1%		\$ (4.57)		
Total Bill on Average IESO Wholesale Market Price			\$ 38.51			\$ 39.40	\$ 0.89	2.30%

In the manager's summary, discuss the reason

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	15,000	kWh
Demand	100	kW
Current Loss Factor	1.0602	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.93	1000	\$ 1,930.00	\$ 2.00	1000	\$ 2,000.00	\$ 70.00	3.63%
Distribution Volumetric Rate	\$ 8.0943	100	\$ 809.43	\$ 8.3816	100	\$ 838.16	\$ 28.73	3.55%
Fixed Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,739.43			\$ 2,838.16	\$ 98.73	3.60%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.8804	100	\$ 88.04	\$ 1.1097	100	\$ 110.97	\$ 22.93	26.04%
CBR Class B Rate Riders	\$ 0.0371	100	\$ 3.71	\$ 0.1514	100	\$ 15.14	\$ 11.43	308.09%
GA Rate Riders	\$ 0.0029	15,000	\$ 43.50	\$ 0.0059	15,000	\$ 88.50	\$ 45.00	103.45%
Low Voltage Service Charge	\$ 1.0604	100	\$ 106.04	\$ 1.0604	100	\$ 106.04	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,980.72			\$ 3,158.81	\$ 178.09	5.97%
RTSR - Network	\$ 2.9469	100	\$ 294.69	\$ 2.9675	100	\$ 296.75	\$ 2.06	0.70%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9449	100	\$ 194.49	\$ 2.0607	100	\$ 206.07	\$ 11.58	5.95%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,469.90			\$ 3,661.63	\$ 191.73	5.53%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	15,903	\$ 71.56	\$ 0.0045	15,903	\$ 71.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	15,903	\$ 23.85	\$ 0.0015	15,903	\$ 23.85	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1000	\$ 250.00	\$ 0.25	1000	\$ 250.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	15,903	\$ 2,538.12	\$ 0.1596	15,903	\$ 2,538.12	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 6,353.44			\$ 6,545.17	\$ 191.73	3.02%
HST	13%		\$ 825.95	13%		\$ 850.87	\$ 24.92	3.02%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 7,179.38			\$ 7,396.04	\$ 216.65	3.02%

In the manager's summary, discuss the reason

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0602		
Proposed/Approved Loss Factor	1.0602		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.80	1	\$ 31.80	\$ 32.93	1	\$ 32.93	\$ 1.13	3.55%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 31.80			\$ 32.93	\$ 1.13	3.55%
Line Losses on Cost of Power	\$ 0.1596	45	\$ 7.21	\$ 0.1596	45	\$ 7.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0022	750	\$ 1.65	\$ 0.0030	750	\$ 2.25	\$ 0.60	36.36%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0004	750	\$ 0.30	\$ 0.23	300.00%
GA Rate Riders	\$ 0.0029	750	\$ 2.18	\$ 0.0059	750	\$ 4.43	\$ 2.25	103.45%
Low Voltage Service Charge	\$ 0.0041	750	\$ 3.08	\$ 0.0041	750	\$ 3.08	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 46.40			\$ 50.61	\$ 4.21	9.06%
RTSR - Network	\$ 0.0109	795	\$ 8.67	\$ 0.0110	795	\$ 8.75	\$ 0.08	0.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	795	\$ 5.65	\$ 0.0075	795	\$ 5.96	\$ 0.32	5.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 60.71			\$ 65.32	\$ 4.60	7.58%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	795	\$ 3.58	\$ 0.0045	795	\$ 3.58	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	795	\$ 1.19	\$ 0.0015	795	\$ 1.19	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 185.18			\$ 189.79	\$ 4.60	2.49%
HST	13%		\$ 24.07	13%		\$ 24.67	\$ 0.60	2.49%
Ontario Electricity Rebate	13.1%		\$ (24.26)	13.1%		\$ (24.86)		
Total Bill on Non-RPP Avg. Price			\$ 209.26			\$ 214.46	\$ 5.20	2.49%

In the manager's summary, discuss the reason

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	256	kWh
Demand	-	kW
Current Loss Factor	1.0602	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 31.80	1	\$ 31.80	\$ 32.93	1	\$ 32.93	\$ 1.13	3.55%
Distribution Volumetric Rate	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 31.80			\$ 32.93	\$ 1.13	3.55%
Line Losses on Cost of Power	\$ 0.0990	15	\$ 1.53	\$ 0.0990	15	\$ 1.53	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0022	256	\$ 0.56	\$ 0.0030	256	\$ 0.77	\$ 0.20	36.36%
CBR Class B Rate Riders	\$ 0.0001	256	\$ 0.03	\$ 0.0004	256	\$ 0.10	\$ 0.08	300.00%
GA Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0041	256	\$ 1.05	\$ 0.0041	256	\$ 1.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.38			\$ 36.80	\$ 1.41	3.99%
RTSR - Network	\$ 0.0109	271	\$ 2.96	\$ 0.0110	271	\$ 2.99	\$ 0.03	0.92%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	271	\$ 1.93	\$ 0.0075	271	\$ 2.04	\$ 0.11	5.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 40.27			\$ 41.82	\$ 1.55	3.84%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	271	\$ 1.22	\$ 0.0045	271	\$ 1.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	271	\$ 0.41	\$ 0.0015	271	\$ 0.41	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	164	\$ 12.45	\$ 0.0760	164	\$ 12.45	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	46	\$ 5.62	\$ 0.1220	46	\$ 5.62	\$ -	0.00%
TOU - On Peak	\$ 0.1580	46	\$ 7.28	\$ 0.1580	46	\$ 7.28	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 67.50			\$ 69.05	\$ 1.55	2.29%
HST 13%			\$ 8.78	13%		\$ 8.98	\$ 0.20	2.29%
Ontario Electricity Rebate 13.1%			\$ (8.84)	13.1%		\$ (9.05)	\$ (0.20)	
Total Bill on TOU			\$ 67.44			\$ 68.98	\$ 1.55	2.29%

In the manager's summary, discuss the reason

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0602	
Proposed/Approved Loss Factor	1.0602	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.94	1	\$ 26.94	\$ 27.90	1	\$ 27.90	\$ 0.96	3.56%
Distribution Volumetric Rate	\$ 0.0179	2000	\$ 35.80	\$ 0.0185	2000	\$ 37.00	\$ 1.20	3.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 62.74			\$ 64.90	\$ 2.16	3.44%
Line Losses on Cost of Power	\$ 0.1596	120	\$ 19.22	\$ 0.1596	120	\$ 19.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0024	2,000	\$ 4.80	\$ 0.0031	2,000	\$ 6.20	\$ 1.40	29.17%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0004	2,000	\$ 0.80	\$ 0.60	300.00%
GA Rate Riders	\$ 0.0029	2,000	\$ 5.80	\$ 0.0059	2,000	\$ 11.80	\$ 6.00	103.45%
Low Voltage Service Charge	\$ 0.0034	2,000	\$ 6.80	\$ 0.0034	2,000	\$ 6.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 99.98			\$ 110.14	\$ 10.16	10.16%
RTSR - Network	\$ 0.0099	2,120	\$ 20.99	\$ 0.0100	2,120	\$ 21.20	\$ 0.21	1.01%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	2,120	\$ 12.51	\$ 0.0063	2,120	\$ 13.36	\$ 0.85	6.78%
Sub-Total C - Delivery (including Sub-Total B)			\$ 133.48			\$ 144.70	\$ 11.22	8.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,120	\$ 9.54	\$ 0.0045	2,120	\$ 9.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,120	\$ 3.18	\$ 0.0015	2,120	\$ 3.18	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	2,000	\$ 319.20	\$ 0.1596	2,000	\$ 319.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 465.40			\$ 476.62	\$ 11.22	2.41%
HST 13%			\$ 60.50	13%		\$ 61.96	\$ 1.46	2.41%
Ontario Electricity Rebate 13.1%			\$ (60.97)	13.1%		\$ (62.44)		
Total Bill on Non-RPP Avg. Price			\$ 525.90			\$ 538.58	\$ 12.68	2.41%

In the manager's summary, discuss the reason

APPENDIX C - IRM Rate Generator

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Quick Link

Ontario Energy Board's 2026 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name	EPCOR Electricity Distribution Ontario Inc.
Assigned EB Number	EB-2025-0042
Name of Contact and Title	Tim Hesselink, Senior Manager, Regulatory Affairs
Phone Number	249-225-5104
Email Address	thesselink@epcor.com
Rate Effective Date	Thursday, January 1, 2026
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year.	2023

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

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

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

2023

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.

2023

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

2023

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.

2023

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.)

2019

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

Yes

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

Yes

7. Retail Transmission Service Rates: EPCOR Electricity Distribution Ontario Inc. is:

Fully Embedded

8. Have you transitioned to fully fixed rates?

Yes

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

No

For 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 2026 Electricity Distribution Rates webpage.

Legend

Pale green cells represent input cells.

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Please refer to the footnotes for further instructions.

		2019													
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments ¹ during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments ¹ during 2019	Closing Interest Amounts as of Dec 31, 2019	Opening Principal Amounts as of Jan 1, 2020	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments ¹ during 2020
Group 1 Accounts															
LV Variance Account	1550					0					0	0			
Smart Metering Entity Charge Variance Account	1551					0					0	0			
RSVA - Wholesale Market Service Charge ³	1580					0					0	0			
Variance WMS - Sub-account CBR Class A ⁵	1580					0					0	0			
Variance WMS - Sub-account CBR Class B ⁵	1580					0					0	0			
RSVA - Retail Transmission Network Charge	1584					0					0	0			
RSVA - Retail Transmission Connection Charge	1586					0					0	0			
RSVA - Power ⁷	1588					0					0	0			
RSVA - Global Adjustment ⁴	1589					0					0	0			
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) ³	1595		(271,272)	(476,453)		205,181		5,548	(10,897)		16,445	205,181	(203,569)		
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595					0					0	0	(119,399)	(708,219)	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595					0					0	0			
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595					0					0	0			
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595					0					0	0			
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595					0					0	0			
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595					0					0	0			
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595					0					0				
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	(271,272)	(476,453)	0	205,181	0	5,548	(10,897)	0	16,445	205,181	(322,969)	(708,219)	0
Total Group 1 Balance requested for disposition		0	(271,272)	(476,453)	0	205,181	0	5,548	(10,897)	0	16,445	205,181	(322,969)	(708,219)	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568														
Total Group 1 balance including Account 1568 requested for disposition		0	(271,272)	(476,453)	0	205,181	0	5,548	(10,897)	0	16,445	205,181	(322,969)	(708,219)	0

2020						2021										2022					
Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020	Interest Jan 1 to Dec 31, 2020	OEB-Approved Disposition during 2020	Interest Adjustments during 2020	Closing Interest Amounts as of Dec 31, 2020	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments during 2021	Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments during 2022	Closing Principal Balance as of Dec 31, 2022	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
1,612	16,445	1,070			17,515	1,612				1,612	17,515	9			17,524	1,612				1,612	
588,820	0	4,584	(34,854)		39,438	588,820	(568,504)			20,316	39,438	1,542			40,981	20,316				20,316	
0	0				0	0				0	0				0	0			(137,190)	(137,190)	
0	0				0	0				0	0				0	0			664,037	664,037	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0	0				0	
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0	0				0	0				0	0				0	0				0	
0	0				0	0				0	0				0						

					2023										2024						
Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments1 during 2022	Closing Interest Amounts as of Dec 31, 2022	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments1 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	
0				0	0			1,102,050	1,102,050	0			70,140	70,140	1,102,050	19,560	689,493		432,116	70,140	
0				0	0			(83,832)	(83,832)	0			(3,596)	(3,596)	(83,832)	(15,055)	(54,029)		(44,858)	(3,596)	
0				0	0			378,855	378,855	0			42,779	42,779	378,855	(66,277)	689,162		(376,583)	42,779	
0				0	0			0	0	0			0	0	0				0	0	
0				0	0			(17,154)	(17,154)	0			(4,173)	(4,173)	(17,154)	108,133	(43,704)		134,683	(4,173)	
0				0	0			386,181	386,181	0			18,243	18,243	386,181	145,719	161,551		370,349	18,243	
0				0	0			411,082	411,082	0			12,776	12,776	411,082	209,175	41,506		578,750	12,776	
0				0	0			(207,999)	(207,999)	0			(10,086)	(10,086)	(207,999)	411,793	(97,684)	168,126	469,604	(10,086)	
0				0	0			135,632	135,632	0			15,536	15,536	135,632	366,084	(43,603)	29,177	574,496	15,536	
17,524	31			17,555	1,612	0			1,612	17,555	81			17,637	1,612				1,612	17,637	
40,981	391			41,372	20,316	(7)			20,309	41,372	1,025			42,397	20,309				20,309	42,397	
0			26,691	26,691	(137,190)	63,307			(73,883)	26,691	(5,474)			21,216	(73,883)				(73,883)	21,216	
0			35,464	35,464	664,037	(745,433)			(81,396)	35,464	4,477			39,941	(81,396)				(81,396)	39,941	
0				0	0	1,998,263			1,998,263	0	205,321			205,321	1,998,263	(1,248,818)			749,444	205,321	
0				0	0				0	0				0	0	379,389			379,389	0	
0				0	0				0	0				0	0				0	0	
0	0	0	0	0	0	0	0	135,632	135,632	0	0	0	15,536	15,536	135,632	366,084	(43,603)	29,177	574,496	15,536	
58,505	422	0	62,154	121,081	548,775	1,316,130	0	1,969,182	3,834,087	121,081	205,430	0	126,083	452,594	3,834,087	(56,382)	1,386,295	168,126	2,559,537	452,594	
58,505	422	0	62,154	121,081	548,775	1,316,130	0	2,104,814	3,969,720	121,081	205,430	0	141,619	468,130	3,969,720	309,703	1,342,692	197,303	3,134,033	468,130	
0				0	0				0	0				0	0		0		0	0	
58,505	422	0	62,154	121,081	548,775	1,316,130	0	2,104,814	3,969,720	121,081	205,430	0	141,619	468,130	3,969,720	309,703	1,342,692	197,303	3,134,033	468,130	

				2025				Projected Interest on Dec-31-2025 Balances					2.1.7 RRR ⁵	
Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments ¹ during 2024	Closing Interest Amounts as of Dec 31, 2024	Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Principal Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Closing Interest Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Projected Interest from Jan 1, 2025 to Dec 31, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 ²	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 ²	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2024	Variance RRR vs. 2024 Balance (Principal + Interest)
35,523	21,348		84,315	412,556	70,068	19,560	14,247	619		14,865	34,425		516,431	(0)
(3,090)	(3,668)		(3,018)	(29,803)	(1,465)	(15,055)	(1,553)	(476)		(2,029)	(17,094)		(47,876)	0
(1,782)	49,095		(8,098)	(310,306)	(22,319)	(66,277)	14,221	(2,096)		12,125	(54,152)		(250,746)	133,935
			0			0	0	(0)		(0)	0		(19)	(19)
429	(2,996)		(748)	26,550	192	108,133	(940)	3,419		2,480	110,613		133,935	0
19,610	14,922		22,931	224,630	14,905	145,719	8,026	4,608		12,634	158,353		393,280	0
27,985	4,992		35,769	369,576	26,843	209,174	8,926	6,615		15,541	224,715		614,519	0
12,141	(19,017)		21,072	(110,315)	3,242	579,919	17,830	18,339		36,168	616,087		470,592	(20,083)
15,499	7,118		23,917	179,235	17,662	395,261	6,255	12,499		18,755	414,016		782,412	183,999
83			17,719	1,612	17,720	0	(0)	0		(0)	0	No	19,332	0
1,044			43,441	20,309	43,441	0	0	0		0	0	No	63,750	0
(3,799)			17,417			(73,883)	17,417	(2,336)		15,081	0	No	(56,465)	0
(4,186)			35,755			(81,396)	35,755	(2,574)		33,181	0	No	(45,641)	(0)
74,385			279,706			749,444	279,706	23,700		303,405	0	No	1,029,150	0
157,607			157,607			379,389	157,607	11,997		169,604	0	No	536,996	0
			0			0	0			0	0	No		0
15,499	7,118	0	23,917	179,235	17,662	395,261	6,255	12,499	0	18,755	414,016		782,412	183,999
315,950	64,676	0	703,868	604,809	152,627	1,954,728	551,242	61,814	0	613,056	1,072,957		3,243,322	(20,083)
331,449	71,794	0	727,785	784,044	170,289	2,349,989	557,497	74,313	0	631,810	1,486,973		4,025,734	163,915
			0			0	0			0	0		0	0
331,449	71,794	0	727,785	784,044	170,289	2,349,989	557,497	74,313	0	631,810	1,486,973		4,025,734	163,915

Please provide an explanation of the variance in the Manager's Summary

Please provide an explanation of the variance in the Manager's Summary

Please provide an explanation of the variance in the Manager's Summary

Incentive Rate-setting Mechanism Rate Generator for 2026 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?

Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non- RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ¹
RESIDENTIAL SERVICE CLASSIFICATION	kWh	137,193,435	0	1,375,174	0			137,193,435	0		17,069
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	48,011,700	0	7,717,721	0			48,011,700	0		1,850
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	129,346,857	323,426	112,744,684	270,641	2,093,776	4,297	127,253,081	319,130		133
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898	0	18,948	0			391,898	0		30
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,230,233	3,447	1,230,233	3,447			1,230,233	3,447		3,301
Total		316,174,123	326,874	123,086,759	274,089	2,093,776	4,297	314,080,347	322,577	0	22,383

Threshold Test

Total Claim (Including Account 1568)

\$1,486,973

Total Claim for Threshold Test (All Group 1 Accounts)

\$1,486,973

Threshold Test (Total claim per kWh)²

\$0.0047

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

YES

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

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

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



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Incentive Rate-setting Mechanism Rate Generator for 2026 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	1568
RESIDENTIAL SERVICE CLASSIFICATION	43.4%	90.2%	43.7%	14,938	(15,414)	(23,654)	68,712	97,508	269,113	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	15.2%	9.8%	15.3%	5,228	(1,671)	(8,278)	24,046	34,123	94,178	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	40.9%	0.0%	40.5%	14,083	0	(21,940)	64,782	91,931	249,614	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	43	0	(68)	196	279	769	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	134	0	(212)	616	874	2,413	0
Total	100.0%	100.0%	100.0%	34,425	(17,084)	(54,152)	158,353	224,715	616,087	0

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



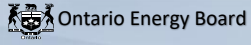
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Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

- 1a The year Account 1589 GA was last disposed of
- 1b The year Account 1580 CBR Class B was last disposed of 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.)
- 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		2024	2023	2022	2021
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	53,316,625		
		kW	116,456		



Incentive Rate-setting Mechanism Rate Generator for 2026 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 Non-RPP 2024 Consumption excluding WMP	Total Metered 2024 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2024 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2024 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,375,174	0	0	1,375,174	2.0%	\$8,160	\$0.0059 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	7,717,721	0	0	7,717,721	11.1%	\$45,797	\$0.0059 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	112,744,684	53,316,625	0	59,428,058	85.2%	\$352,646	\$0.0059 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	18,948	0	0	18,948	0.0%	\$112	\$0.0059 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,230,233	0	0	1,230,233	1.8%	\$7,300	\$0.0059 kWh
Total		123,086,759	53,316,625	0	69,770,134	100.0%	\$414,015	

Incentive Rate-setting Mechanism Rate Generator for 2026 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

2023

	Total Metered 2024 Consumption Minus WMP		Total Metered 2024 Consumption for Full Year Class A Customers		Total Metered 2024 Consumption for Transition Customers		Metered 2024 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	137,193,435	0	0	0	0	137,193,435	0	52.6%	\$58,196	\$0.0004	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	48,011,700	0	0	0	0	48,011,700	0	18.4%	\$20,366	\$0.0004	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	127,253,081	319,130	53,316,625	116,456	0	73,936,456	202,674	28.4%	\$31,363	\$0.1547	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898	0	0	0	0	391,898	0	0.2%	\$166	\$0.0004	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,230,233	3,447	0	0	0	1,230,233	3,447	0.5%	\$522	\$0.1514	kW
Total		314,080,347	322,577	53,316,625	116,456	0	260,763,722	206,122	100.0%	\$110,613		



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non- WMP Classes Only (if Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	137,193,435	0	137,193,435	0	411,203		0.0030	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	48,011,700	0	48,011,700	0	147,627		0.0031	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	129,346,857	323,426	127,253,081	319,130	170,797	227,674	0.5281	0.7134	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898	0	391,898	0	1,219		0.0031	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,230,233	3,447	1,230,233	3,447	3,826		1.1097	0.0000	0.0000

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

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



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Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2023	2026
OEB-Approved Rate Base		\$ -
OEB-Approved Regulatory Taxable Income		\$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		3.2%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ -
Provincial Taxes Payable		\$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate		0.0%
Total Income Taxes Payable	\$ -	\$ -
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ -	\$ -
Grossed-up Income Taxes	\$ -	\$ -
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

Notes

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

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

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

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

Incentive Rate-setting Mechanism Rate Generator for 2026 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%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total			0	0	0			0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	137,193,435		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	48,011,700		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	129,346,857	323,426	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898		0	0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,230,233	3,447	0	0.0000 kW
Total		316,174,123	326,874	\$0	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109	137,193,435	0	1.0602	145,452,479
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	137,193,435	0	1.0602	145,452,479
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099	48,011,700	0	1.0602	50,902,005
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	48,011,700	0	1.0602	50,902,005
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9076	128,801,751	315,594		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5160	128,801,751	315,594		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6643	545,106	7,832		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4277	545,106	7,832		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099	391,898	0	1.0602	415,491
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	391,898	0	1.0602	415,491
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9469	1,230,233	3,447		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9449	1,230,233	3,447		



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Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Uniform Transmission Rates	Unit	2024 Jan to Jun		2024 Jul to Dec		2025 Jan to Jun		2025 Jul to Dec		2026
Rate Description		Rate		Rate		Rate		Rate		
Network Service Rate	kW	\$	5.78	\$	6.12	\$	6.37	\$	6.37	\$ 6.37
Line Connection Service Rate	kW	\$	0.95	\$	0.95	\$	1.00	\$	1.00	\$ 1.00
Transformation Connection Service Rate	kW	\$	3.21	\$	3.21	\$	3.39	\$	3.39	\$ 3.39

Hydro One Sub-Transmission Rates	Unit	2024		2025		2026
Rate Description		Rate		Rate		Rate
Network Service Rate	kW	\$	4.9103	\$	5.3280	\$ 5.3280
Line Connection Service Rate	kW	\$	0.6537	\$	0.6882	\$ 0.6882
Transformation Connection Service Rate	kW	\$	3.3041	\$	3.4894	\$ 3.4894
Both Line and Transformation Connection Service Rate	kW	\$	3.9578	\$	4.1776	\$ 4.1776

If needed, add extra host here. (I)	Unit	2024		2025		2026
Rate Description		Rate		Rate		Rate
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$ -

If needed, add extra host here. (II)	Unit	2024		2025		2026
Rate Description		Rate		Rate		Rate
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$ -
		Historical 2024		Current 2025		Forecast 2026
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$					



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Hydro One		Network			Line Connection			Transformation Connection			Total Connection
Month		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		56,127	\$4.9103	\$ 275,599	4,878	\$0.6537	\$ 3,189	57,261	\$3.3041	\$ 189,195	\$ 192,383
February		51,459	\$4.9103	\$ 252,679	4,459	\$0.6537	\$ 2,915	52,487	\$3.3041	\$ 173,423	\$ 176,338
March		49,646	\$4.9103	\$ 243,778	4,221	\$0.6537	\$ 2,759	49,646	\$3.3041	\$ 164,036	\$ 166,796
April		48,247	\$4.9103	\$ 236,908	6,959	\$0.6537	\$ 4,549	48,255	\$3.3041	\$ 159,439	\$ 163,988
May		48,241	\$4.9103	\$ 236,879	3,459	\$0.6537	\$ 2,261	48,241	\$3.3041	\$ 159,394	\$ 161,655
June		63,231	\$4.9103	\$ 310,481	4,675	\$0.6537	\$ 3,056	63,231	\$3.3041	\$ 208,920	\$ 211,976
July		57,808	\$4.9103	\$ 283,854	4,485	\$0.6537	\$ 2,932	58,608	\$3.3041	\$ 193,647	\$ 196,579
August		59,847	\$4.9103	\$ 293,867	4,564	\$0.6537	\$ 2,983	59,847	\$3.3041	\$ 197,741	\$ 200,724
September		52,076	\$4.9103	\$ 255,707	3,829	\$0.6537	\$ 2,503	52,076	\$3.3041	\$ 172,063	\$ 174,566
October		44,299	\$4.9103	\$ 217,523	3,365	\$0.6537	\$ 2,199	44,299	\$3.3041	\$ 146,370	\$ 148,569
November		47,085	\$4.9103	\$ 231,201	3,903	\$0.6537	\$ 2,552	48,052	\$3.3041	\$ 158,770	\$ 161,321
December		53,590	\$4.9103	\$ 263,143	4,810	\$0.6537	\$ 3,144	57,102	\$3.3041	\$ 188,670	\$ 191,814
Total		631,656	\$ 4.9103	\$ 3,101,619	53,607	\$ 0.6537	\$ 35,043	639,105	\$ 3.3041	\$ 2,111,667	\$ 2,146,710

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

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

Total		Network			Line Connection			Transformation Connection			Total Connection
Month		Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		56,127	\$ 4.9103	\$ 275,599	4,878	\$ 0.6537	\$ 3,189	57,261	\$ 3.3041	\$ 189,195	\$ 192,383
February		51,459	\$ 4.9103	\$ 252,679	4,459	\$ 0.6537	\$ 2,915	52,487	\$ 3.3041	\$ 173,423	\$ 176,338
March		49,646	\$ 4.9103	\$ 243,778	4,221	\$ 0.6537	\$ 2,759	49,646	\$ 3.3041	\$ 164,036	\$ 166,796
April		48,247	\$ 4.9103	\$ 236,908	6,959	\$ 0.6537	\$ 4,549	48,255	\$ 3.3041	\$ 159,439	\$ 163,988
May		48,241	\$ 4.9103	\$ 236,879	3,459	\$ 0.6537	\$ 2,261	48,241	\$ 3.3041	\$ 159,394	\$ 161,655
June		63,231	\$ 4.9103	\$ 310,481	4,675	\$ 0.6537	\$ 3,056	63,231	\$ 3.3041	\$ 208,920	\$ 211,976
July		57,808	\$ 4.9103	\$ 283,854	4,485	\$ 0.6537	\$ 2,932	58,608	\$ 3.3041	\$ 193,647	\$ 196,579
August		59,847	\$ 4.9103	\$ 293,867	4,564	\$ 0.6537	\$ 2,983	59,847	\$ 3.3041	\$ 197,741	\$ 200,724
September		52,076	\$ 4.9103	\$ 255,707	3,829	\$ 0.6537	\$ 2,503	52,076	\$ 3.3041	\$ 172,063	\$ 174,566
October		44,299	\$ 4.9103	\$ 217,523	3,365	\$ 0.6537	\$ 2,199	44,299	\$ 3.3041	\$ 146,370	\$ 148,569
November		47,085	\$ 4.9103	\$ 231,201	3,903	\$ 0.6537	\$ 2,552	48,052	\$ 3.3041	\$ 158,770	\$ 161,321
December		53,590	\$ 4.9103	\$ 263,143	4,810	\$ 0.6537	\$ 3,144	57,102	\$ 3.3041	\$ 188,670	\$ 191,814
Total		631,656	\$ 4.91	\$ 3,101,619	53,607	\$ 0.65	\$ 35,043	639,105	\$ 3.30	\$ 2,111,667	\$ 2,146,710

Low Voltage Switchgear Credit (if applicable)											\$ -
Total including deduction for Low Voltage Switchgear Credit											\$ 2,146,710



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when current 2025 Uniform Transmission Rates are applied against historical 2024 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
February	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
March	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
April	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
May	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
June	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
July	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
August	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
September	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
October	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
November	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
December	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	56,127	\$ 5.3280	\$ 299,043	4,878	\$ 0.6882	\$ 3,357	57,261	\$ 3.4894	\$ 199,805	\$ 203,162
February	51,459	\$ 5.3280	\$ 274,174	4,459	\$ 0.6882	\$ 3,069	52,487	\$ 3.4894	\$ 183,149	\$ 186,218
March	49,646	\$ 5.3280	\$ 264,516	4,221	\$ 0.6882	\$ 2,905	49,646	\$ 3.4894	\$ 173,236	\$ 176,141
April	48,247	\$ 5.3280	\$ 257,061	6,959	\$ 0.6882	\$ 4,789	48,255	\$ 3.4894	\$ 168,381	\$ 173,170
May	48,241	\$ 5.3280	\$ 257,029	3,459	\$ 0.6882	\$ 2,380	48,241	\$ 3.4894	\$ 168,333	\$ 170,713
June	63,231	\$ 5.3280	\$ 336,892	4,675	\$ 0.6882	\$ 3,217	63,231	\$ 3.4894	\$ 220,637	\$ 223,854
July	57,808	\$ 5.3280	\$ 308,000	4,485	\$ 0.6882	\$ 3,087	58,608	\$ 3.4894	\$ 204,507	\$ 207,594
August	59,847	\$ 5.3280	\$ 318,865	4,564	\$ 0.6882	\$ 3,141	59,847	\$ 3.4894	\$ 208,830	\$ 211,971
September	52,076	\$ 5.3280	\$ 277,459	3,829	\$ 0.6882	\$ 2,635	52,076	\$ 3.4894	\$ 181,713	\$ 184,348
October	44,299	\$ 5.3280	\$ 236,027	3,365	\$ 0.6882	\$ 2,316	44,299	\$ 3.4894	\$ 154,578	\$ 156,894
November	47,085	\$ 5.3280	\$ 250,868	3,903	\$ 0.6882	\$ 2,686	48,052	\$ 3.4894	\$ 167,674	\$ 170,360
December	53,590	\$ 5.3280	\$ 285,527	4,810	\$ 0.6882	\$ 3,310	57,102	\$ 3.4894	\$ 199,251	\$ 202,561
Total	631,656	\$ 5.33	\$ 3,365,461	53,607	\$ 0.69	\$ 36,892	639,105	\$ 3.49	\$ 2,230,093	\$ 2,266,985

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	56,127	\$ 5.3280	\$ 299,043	4,878	\$ 0.6882	\$ 3,357	57,261	\$ 3.4894	\$ 199,805	\$ 203,162
February	51,459	\$ 5.3280	\$ 274,174	4,459	\$ 0.6882	\$ 3,069	52,487	\$ 3.4894	\$ 183,149	\$ 186,218
March	49,646	\$ 5.3280	\$ 264,516	4,221	\$ 0.6882	\$ 2,905	49,646	\$ 3.4894	\$ 173,236	\$ 176,141
April	48,247	\$ 5.3280	\$ 257,061	6,959	\$ 0.6882	\$ 4,789	48,255	\$ 3.4894	\$ 168,381	\$ 173,170
May	48,241	\$ 5.3280	\$ 257,029	3,459	\$ 0.6882	\$ 2,380	48,241	\$ 3.4894	\$ 168,333	\$ 170,713
June	63,231	\$ 5.3280	\$ 336,892	4,675	\$ 0.6882	\$ 3,217	63,231	\$ 3.4894	\$ 220,637	\$ 223,854
July	57,808	\$ 5.3280	\$ 308,000	4,485	\$ 0.6882	\$ 3,087	58,608	\$ 3.4894	\$ 204,507	\$ 207,594
August	59,847	\$ 5.3280	\$ 318,865	4,564	\$ 0.6882	\$ 3,141	59,847	\$ 3.4894	\$ 208,830	\$ 211,971
September	52,076	\$ 5.3280	\$ 277,459	3,829	\$ 0.6882	\$ 2,635	52,076	\$ 3.4894	\$ 181,713	\$ 184,348
October	44,299	\$ 5.3280	\$ 236,027	3,365	\$ 0.6882	\$ 2,316	44,299	\$ 3.4894	\$ 154,578	\$ 156,894
November	47,085	\$ 5.3280	\$ 250,868	3,903	\$ 0.6882	\$ 2,686	48,052	\$ 3.4894	\$ 167,674	\$ 170,360
December	53,590	\$ 5.3280	\$ 285,527	4,810	\$ 0.6882	\$ 3,310	57,102	\$ 3.4894	\$ 199,251	\$ 202,561
Total	631,656	\$ 5.33	\$ 3,365,461	53,607	\$ 0.69	\$ 36,892	639,105	\$ 3.49	\$ 2,230,093	\$ 2,266,985

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 2,266,985

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2026 Uniform Transmission Rates are applied against historical 2024 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
February	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
March	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
April	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
May	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
June	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
July	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
August	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
September	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
October	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
November	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
December	-	\$ 6.3700	\$ -	-	\$ 1.0000	\$ -	-	\$ 3.3900	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	56,127	\$ 5.3280	\$ 299,043	4,878	\$ 0.6882	\$ 3,357	57,261	\$ 3.4894	\$ 199,805	\$ 203,162
February	51,459	\$ 5.3280	\$ 274,174	4,459	\$ 0.6882	\$ 3,069	52,487	\$ 3.4894	\$ 183,149	\$ 186,218
March	49,646	\$ 5.3280	\$ 264,516	4,221	\$ 0.6882	\$ 2,905	49,646	\$ 3.4894	\$ 173,236	\$ 176,141
April	48,247	\$ 5.3280	\$ 257,061	6,959	\$ 0.6882	\$ 4,789	48,255	\$ 3.4894	\$ 168,381	\$ 173,170
May	48,241	\$ 5.3280	\$ 257,029	3,459	\$ 0.6882	\$ 2,380	48,241	\$ 3.4894	\$ 168,333	\$ 170,713
June	63,231	\$ 5.3280	\$ 336,892	4,675	\$ 0.6882	\$ 3,217	63,231	\$ 3.4894	\$ 220,637	\$ 223,854
July	57,808	\$ 5.3280	\$ 308,000	4,485	\$ 0.6882	\$ 3,087	58,608	\$ 3.4894	\$ 204,507	\$ 207,594
August	59,847	\$ 5.3280	\$ 318,865	4,564	\$ 0.6882	\$ 3,141	59,847	\$ 3.4894	\$ 208,830	\$ 211,971
September	52,076	\$ 5.3280	\$ 277,459	3,829	\$ 0.6882	\$ 2,635	52,076	\$ 3.4894	\$ 181,713	\$ 184,348
October	44,299	\$ 5.3280	\$ 236,027	3,365	\$ 0.6882	\$ 2,316	44,299	\$ 3.4894	\$ 154,578	\$ 156,894
November	47,085	\$ 5.3280	\$ 250,868	3,903	\$ 0.6882	\$ 2,686	48,052	\$ 3.4894	\$ 167,674	\$ 170,360
December	53,590	\$ 5.3280	\$ 285,527	4,810	\$ 0.6882	\$ 3,310	57,102	\$ 3.4894	\$ 199,251	\$ 202,561
Total	631,656	\$ 5.33	\$ 3,365,461	53,607	\$ 0.69	\$ 36,892	639,105	\$ 3.49	\$ 2,230,093	\$ 2,266,985

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	56,127	\$ 5.33	\$ 299,043	4,878	\$ 0.69	\$ 3,357	57,261	\$ 3.49	\$ 199,805	\$ 203,162
February	51,459	\$ 5.33	\$ 274,174	4,459	\$ 0.69	\$ 3,069	52,487	\$ 3.49	\$ 183,149	\$ 186,218
March	49,646	\$ 5.33	\$ 264,516	4,221	\$ 0.69	\$ 2,905	49,646	\$ 3.49	\$ 173,236	\$ 176,141
April	48,247	\$ 5.33	\$ 257,061	6,959	\$ 0.69	\$ 4,789	48,255	\$ 3.49	\$ 168,381	\$ 173,170
May	48,241	\$ 5.33	\$ 257,029	3,459	\$ 0.69	\$ 2,380	48,241	\$ 3.49	\$ 168,333	\$ 170,713
June	63,231	\$ 5.33	\$ 336,892	4,675	\$ 0.69	\$ 3,217	63,231	\$ 3.49	\$ 220,637	\$ 223,854
July	57,808	\$ 5.33	\$ 308,000	4,485	\$ 0.69	\$ 3,087	58,608	\$ 3.49	\$ 204,507	\$ 207,594
August	59,847	\$ 5.33	\$ 318,865	4,564	\$ 0.69	\$ 3,141	59,847	\$ 3.49	\$ 208,830	\$ 211,971
September	52,076	\$ 5.33	\$ 277,459	3,829	\$ 0.69	\$ 2,635	52,076	\$ 3.49	\$ 181,713	\$ 184,348
October	44,299	\$ 5.33	\$ 236,027	3,365	\$ 0.69	\$ 2,316	44,299	\$ 3.49	\$ 154,578	\$ 156,894
November	47,085	\$ 5.33	\$ 250,868	3,903	\$ 0.69	\$ 2,686	48,052	\$ 3.49	\$ 167,674	\$ 170,360
December	53,590	\$ 5.33	\$ 285,527	4,810	\$ 0.69	\$ 3,310	57,102	\$ 3.49	\$ 199,251	\$ 202,561
Total	631,656	\$ 5.33	\$ 3,365,461	53,607	\$ 0.69	\$ 36,892	639,105	\$ 3.49	\$ 2,230,093	\$ 2,266,985

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 2,266,985



Incentive Rate-setting Mechanism Rate Generator for 2026 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	0.0109	145,452,479	0	1,585,432	47.4%	1,596,536	0.0110
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099	50,902,005	0	503,930	15.1%	507,459	0.0100
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9076		315,594	1,233,216	36.9%	1,241,854	3.9350
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6643		7,832	5,203	0.2%	5,239	0.6689
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099	415,491	0	4,113	0.1%	4,142	0.0100
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9469		3,447	10,159	0.3%	10,230	2.9675

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	0.0071	145,452,479	0	1,032,713	48.3%	1,094,210	0.0075
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	50,902,005	0	300,322	14.0%	318,206	0.0063
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5160		315,594	794,035	37.1%	841,319	2.6658
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4277		7,832	3,350	0.2%	3,549	0.4532
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	415,491	0	2,451	0.1%	2,597	0.0063
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9449		3,447	6,705	0.3%	7,104	2.0607

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	0.0110	145,452,479	0	1,596,536	47.4%	1,596,536	0.0110
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100	50,902,005	0	507,459	15.1%	507,459	0.0100
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9350		315,594	1,241,854	36.9%	1,241,854	3.9350
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6689		7,832	5,239	0.2%	5,239	0.6689
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0100	415,491	0	4,142	0.1%	4,142	0.0100
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9675		3,447	10,230	0.3%	10,230	2.9675

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	0.0075	145,452,479	0	1,094,210	48.3%	1,094,210	0.0075
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	50,902,005	0	318,206	14.0%	318,206	0.0063
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6658		315,594	841,319	37.1%	841,319	2.6658
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4532		7,832	3,549	0.2%	3,549	0.4532
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	415,491	0	2,597	0.1%	2,597	0.0063
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0607		3,447	7,104	0.3%	7,104	2.0607



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 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 2026 value and will be updated by OEB staff at a later date.

Price Escalator	3.70%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	3.55%
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
RESIDENTIAL SERVICE CLASSIFICATION	31.8				3.55%	32.93	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	26.94		0.0179		3.55%	27.90	0.0185
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	119.31		4.6913		3.55%	123.55	4.8578
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.8		0.0189		3.55%	0.83	0.0196
STREET LIGHTING SERVICE CLASSIFICATION	1.93		8.0943		3.55%	2.00	8.3816
microFIT SERVICE CLASSIFICATION	5					5	

Incentive Rate-setting Mechanism Rate Generator for 2026 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, 2025	January 1, 2026
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	0.0015	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

Time-of-Use RPP Prices and Percentages

As of		November 1, 2025	
Off-Peak	\$/kWh	0.0760	64%
Mid-Peak	\$/kWh	0.1220	18%
On-Peak	\$/kWh	0.1580	18%

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	13.10%
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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):

\$	42.88
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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	\$	39.14	3.70%	40.59

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	\$	121.23	3.70%	125.72
Monthly fixed charge, per retailer	\$	48.50	3.70%	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.20	3.70%	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71	3.70%	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)	3.70%	(0.74)
Service Transaction Requests (STR)			3.70%	-
Request fee, per request, applied to the requesting party	\$	0.61	3.70%	0.63
Processing fee, per request, applied to the requesting party	\$	1.20	3.70%	1.24
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)	\$	4.85	3.70%	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42	3.70%	2.51

* OEB approved inflation rate effective in 2026

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

In the Green Cells below, enter all proposed rate riders/rates.

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

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

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

In column E, enter the expiry date (e.g. April 30, 2026) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

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

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	St
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	St
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	St
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	St
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	St
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

microFIT SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	St
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	

APPENDIX D - 2024-0020 Approved 2025 Tariff Sheet (January 1, 2025)

EPCOR Electricity Distribution Ontario 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-2024-0020

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning.

Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.80
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$	0.88
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025		
Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025		
Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0048
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025		
Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario 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-2024-0020

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	26.94
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0179
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0024
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0051
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0006
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario 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-2024-0020

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal 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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	119.31
Rate Rider for Mist Meter Deferral Account - effective until September 30, 2025	\$	91.12
Distribution Volumetric Rate	\$/kW	4.6913
Low Voltage Service Rate	\$/kW	1.3717
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.7961
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0380
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0669)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0230)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	0.3142
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5639)

EPCOR Electricity Distribution Ontario 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-2024-0020

Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	1.5535
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	0.8073
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	1.3791
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.2402
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kW	0.0481
Retail Transmission Rate - Network Service Rate	\$/kW	3.9076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5160

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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario 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-2024-0020

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	0.80
Distribution Volumetric Rate	\$/kWh	0.0189
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025		
Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0030
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0025
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025		
Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0053
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0014
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0099
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario 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-2024-0020

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.93
Distribution Volumetric Rate	\$/kW	8.0943
Low Voltage Service Rate	\$/kW	1.0604
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.9762
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kW	0.0371
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025		
Applicable only for Class B Customers	\$/kW	(0.0643)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025		
Applicable only for Class B Customers	\$/kW	(0.0204)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.8804
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025		
Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	2.0171
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025		
Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	(1.1501)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023)		
- effective until September 30, 2025	\$/kW	12.1718
Retail Transmission Rate - Network Service Rate	\$/kW	2.9469
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9449

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	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

EPCOR Electricity Distribution Ontario 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-2024-0020

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 the Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

EPCOR Electricity Distribution Ontario 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-2024-0020

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Charge to certify cheque	\$	15.00
Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	15.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month		
(effective annual rate 19.56% per annum or 0.04896% compounded daily)	%	1.50
Reconnection at meter - during regular hours	\$	40.00
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 - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14

EPCOR Electricity Distribution Ontario 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-2024-0020

RETAIL SERVICE CHARGES (if applicable)

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

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to the 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	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(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	1.0602
Total Loss Factor - Primary Metered Customer	1.0496

APPENDIX E - Commodity Accounts Analysis Workform

Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Model Unlocked

Input cells
Drop down cells

Utility Name **EPCOR Electricity Distribution Ontario Inc.**

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.

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

Year Selected

2023

Instructions:

1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate Commodity Accounts Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.

For example:

- Scenario a - If 2023 balances were last approved on a final basis - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2023 balances were last approved on an interim basis and there are no changes to 2023 balances - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2023 balances were last approved on an interim basis, there are changes to 2023 balances, and 2022 balances were last approved for disposition - Select 2022 and Commodity Accounts Analysis Workforms for 2023 and 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

2) Complete the Commodity Accounts Analysis Workform for each year generated.

3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.

4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	\$ 367,718	\$ 366,084	\$ 29,177	\$ 395,261	\$ 27,544	\$ 5,235,071	0.5%
Cumulative Balance	\$ 367,718	\$ 366,084	\$ 29,177	\$ 395,261	\$ 27,544	\$ 5,235,071	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2024	1.9%
Cumulative Balance	0.0%

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



Commodity Accounts Analysis Workform

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

Year		2024		
Total Metered excluding WMP	C = A+B	314,080,347	kWh	100%
RPP	A	190,993,588	kWh	60.8%
Non RPP	B = D+E	123,086,759	kWh	39.2%
Non-RPP Class A	D	53,316,625	kWh	17.0%
Non-RPP Class B*	E	69,770,134	kWh	22.2%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

No

Note 4 **Analysis of Expected GA Amount**

Year	2024								
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	6,078,862	6,078,862	6,623,239	6,623,239	0.05413	\$ 358,516	0.04588	\$ 303,874	\$ (54,642)
February	6,621,599	6,621,599	6,142,247	6,142,247	0.08498	\$ 521,968	0.06632	\$ 407,354	\$ (114,614)
March	6,140,191	6,140,191	6,280,680	6,280,680	0.08366	\$ 525,442	0.08171	\$ 513,194	\$ (12,247)
April	6,284,377	6,284,377	5,587,180	5,587,180	0.08498	\$ 474,799	0.07427	\$ 414,960	\$ (59,839)
May	5,587,181	5,587,181	5,643,055	5,643,055	0.04588	\$ 258,903	0.07763	\$ 438,070	\$ 179,167
June	5,643,559	5,643,559	5,866,121	5,866,121	0.04588	\$ 269,138	0.07840	\$ 459,904	\$ 190,766
July	5,867,030	5,867,030	6,392,435	6,392,435	0.04588	\$ 293,285	0.06371	\$ 407,262	\$ 113,977
August	6,391,969	6,391,969	6,607,677	6,607,677	0.05552	\$ 366,858	0.06323	\$ 417,803	\$ 50,945
September	6,608,020	6,608,020	6,242,012	6,242,012	0.06750	\$ 421,336	0.07928	\$ 494,867	\$ 73,531
October	6,240,750	6,240,750	6,047,622	6,047,622	0.08171	\$ 494,151	0.07484	\$ 452,604	\$ (41,547)
November	6,048,976	6,048,976	5,841,940	5,841,940	0.07680	\$ 448,661	0.08904	\$ 520,166	\$ 71,505
December	5,846,830	5,846,830	6,556,771	6,556,771	0.07928	\$ 519,821	0.06177	\$ 405,012	\$ (114,809)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	73,359,343	73,359,343	73,830,979	73,830,979		\$ 4,952,877		\$ 5,235,071	\$ 282,193

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
75,037,138	73,830,979	1,206,159	0.07091	\$ 85,524

*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	\$ 367,718
----------------------------	------------

Calculated Loss Factor	1.0582
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0602
Difference	-0.0020

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.

EEDO bills on a calendar month (i.e. consumption used in January is billed in February). As a result, the previous month unbilled amount is reversed and the actual is billed in the following month.

Note: EEDO had used the settlement values for calculating unbilled revenue in 2024 (2nd GA estimate) instead of the same one used for billing (1st GA estimate). EEDO corrected this process in 2025.

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

N/A

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 366,084			If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 8,167	Reversal of 2023 RPP Trueup of GA/Power allocation of part of final reconciliation posted in GL in 2024.	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior period corrections	\$ (14,122)	RPP second true up for Oct-Dec 2024 posted in 2025.	Yes	
2a	Remove prior year end unbilled to actual revenue differences	\$ 197,448	Reversal of 2023 unbilled GA.	Yes	
2b	Add current year end unbilled to actual revenue differences	\$ (243,072)	GA portion of Dec 2024 unbilled revenue was under accrued by 243k.	Yes	
6	GA Accrual vs. Actual Variance Reversal	\$ 7,561	2023 year end accrual of GA costs were over accrued by \$8k (reversal)	Yes	
7	GA Accrual vs. Actual Variance	\$ 73,195	2024 year end accrual of GA costs were under accrued by \$73k	Yes	

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 395,261
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 367,718
	Unresolved Difference	\$ 27,544
	Unresolved Difference as % of Expected GA Payments to IESO	<u>0.5%</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 ¹	Principal Adjustments ¹	Total Activity in Calendar Year		
2024	411,793	168,126	579,919	30,959,179	1.9%
Cumulative	411,793	168,126	579,919	-	0.0%

The annual Account 1588 balance relative to cost of power is expected to be s

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) Reconciling items and Principal Adjustments reflect the total of Note 7a "Reconciling Items and Principal Adjustments". Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments, However, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588.

3) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

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

Refer to Part 5 of Note 7a below for further explanation.

Note 7a **Reconciling Items and Principal Adjustments - complete for each year where Account 1588 as a % of Account 4705 is greater than + / - 1% of that year's cost of power purchased (Note 7, above)**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation ³
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year	\$ (8,167)	Prior year reversal	Yes	
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year	\$ 14,122	Accrued costs were underestimated	Yes	
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year	\$ 17,039	Prior year reversal	Yes	
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year	\$ (207,567)	Accrued costs were overestimated	Yes	
3a	Remove prior year end unbilled to actual revenue differences	\$ 59,245	Prior year reversal	Yes	
3b	Add current year end unbilled to actual revenue differences	\$ 43,820	Unbilled revenue costs were overestimated	Yes	
5	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)	\$ (364,928)	EEDO was approved for updated loss factors in its recent cost of service (EB-2022-0028) effective October 1, 2023. This was the first full year billing using the new loss factors. For 2024, 98.8% of total wholesale volumes were billed to customers, which resulted in an under collection of commodity revenues. This adjustment is calculated as a % of the Power Purchased (100% - 98.8%=1.2% shortfall). Refer to section 6. <i>Commodity Variance Workform</i> for calculation detail.	No	There are no accounting entries to be made as a result of this.
6	Cost of power accrual for 2023 vs Actual per IESO bill	\$ 79,925	Prior year reversal	Yes	
7	Cost of power accrual for 2024 vs Actual per IESO bill	\$ 169,709	Accrued costs were underestimated	Yes	
8					
Total Reconciling Items		\$ (196,802)			

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

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

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(8,167)	Yes	
2 Unbilled to actual revenue differences	(197,448)	Yes	
3 GA Accrual vs. Actual	(7,561)	Yes	
4			
Total	(213,176)		
Total principal adjustments included in last approved balance	(213,176)		
Difference	(0)		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1 CT 148 true-up of GA Charges based on actual RPP volumes	8,167	Yes	
2 Unbilled to actual revenue differences	(59,245)	Yes	
3 Cost of power accrual for 2023 vs Actual per IESO bill	(79,925)	Yes	
4 CT 142 true-up based on actuals	(17,039)	Yes	
Total	(148,042)		
Total principal adjustments included in last approved balance	(148,042)		
Difference	0		

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. 2024 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
2024	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	8,167	2024
	2 Unbilled to actual revenue differences	197,448	2024
	3 GA Accrual vs. Actual	7,561	2024
	4		
	Total Reversal Principal Adjustments	213,176	
2025	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(14,122)	2025
	2 Unbilled to actual revenue differences	(243,072)	2025
	3 GA Accrual vs. Actual Variance Reversal	73,195	2025
	4		
	Total Current Year Principal Adjustments	(183,999)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	29,177	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2024	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(8,167)	2024
	2 Unbilled to actual revenue differences	59,245	2024
	3 Cost of power accrual for 2023 vs Actual per IESO bill	79,925	2024
	4 CT 142 true-up based on actuals	17,039	2024
	Total Reversal Principal Adjustments	148,042	
2025	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	14,122	2025
	2 CT 1142/142 true-up based on actuals	(207,567)	2025
	3 Unbilled to actual revenue differences	43,820	2025
	4 Cost of power accrual for 2024 vs Actual per IESO bill	169,709	2025
	Total Current Year Principal Adjustments	20,084	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	168,126	