



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

**2027 Incentive Regulation Mechanism
Rate Application**

EB-2026-0036

For Rates Effective January 1, 2027

Submitted on August 14, 2026



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

August 14, 2026

Mr. Ritchie Murray
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
2027 IRM Application EB-2026-0036**

In accordance with instructions released by the Ontario Energy Board ("OEB") 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, 2027.

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
Associate Director, Regulatory Affairs
EPCOR Electricity Distribution Ontario Inc.
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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, 2027.

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, 2027.
5. EEDO is seeking approval for electricity distribution rates using the OEB's 2027 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, 2027;
 - A rate rider for Disposition of Group 1 Accounts effective January 1, 2027;
 - Updated Retail Transmission Service rates effective January 1, 2027;
 - An order declaring EEDO's current (i.e. 2026) 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, 2027 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, 2027; 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
Associate Director, Regulatory Affairs
EPCOR Electricity Distribution Ontario Inc.
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
- EEDO_IRM_Checklist

Certification of Evidence

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

- The evidence filed in EEDO's 2027 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 and any evidence filed does not include personal information unless it is filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Dated in Toronto, Ontario, This 14th day of August, 2026



Susannah Robinson
Chief Executive Officer
EPCOR Electricity Distribution Ontario Inc.

1 Management Summary

2 1. Introduction

3 OEB Approvals Requested:

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

4

5 On September 28, 2023, EEDO received a final Decision and Rate Order for rates
6 effective October 1, 2023 (EB 2022-0028), which included recovery of Group 1 and Group
7 2 deferral and variance accounts.

8 EEDO filed a 2026 IRM application (EB-2025-0042) for rates effective January 1, 2026.
9 A decision and order approving these rates was received December 11, 2025. These are
10 EEDO's currently approved distribution rates.

11 EEDO has selected the Price Cap Incentive Rate-setting ("Price Cap IR") option to file its
12 2027 Distribution Rate Application. In preparing this Application, EEDO has complied with
13 Chapter 3, Incentive Rate Setting Applications, of the Board's Filing Requirements for
14 Distribution Rate Applications, dated July 14, 2026 (the "Filing Requirements").

1 All rates referenced in this Application and included in the accompanying 2027 Proposed
2 Tariff of Rates and Charges are based on the output of the OEB's 2027 IRM Rate
3 Generator Model, as posted on the OEB website July 17, 2026 (the "2027 IRM Model" or
4 the "Model").

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

7

- 8 • Z-factor claims
- 9 • Advanced Capital Module
- 10 • Incremental Capital Module
- 11 • Eligible Investments

2. Price Cap Adjustment

The rates and tariffs entered in the Rate Generator Model are taken from the Board-approved 2026 Tariff of Rates and Charges, as per the Board Rate Order (EB-2025-0042) dated December 11, 2025 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 50 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 2.85% is calculated in the Board's Rate Generator model. This is determined using an inflation factor of 3.00%, 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 2026¹. At the time of submission, the 2027 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: 2024 Benchmarking Update for Determination of 2024 Stretch Factor Rankings - Board File No.: EB-2010-0379, August 18, 2025.

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 2025 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
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%
2025	9.36%	6.41%	-2.95%

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 2027 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 2027 RTSR worksheets included in the 2027 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 2027 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 2027 wholesale transmission rates will be available and that the RTSR Model will be updated with 2027 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 2025 wholesale quantities billed. The 2025 wholesale quantities and the 2026 approved wholesale rates were used to calculate the estimated wholesale transmission costs for 2026 and for 2027.

EEDO has used the 2025 load by customers who qualify and have opted into 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	\$0.0112	\$0.0115	2%
GS<50kW	kWh	\$0.0102	\$0.0104	2%
GS>50kW	kW	\$4.0090	\$4.0985	2%
GS>50kW - EV	kW	\$0.6815	\$0.6967	2%
USL	kWh	\$0.0102	\$0.0104	2%
Street Lighting	kW	\$3.0233	\$3.0908	2%
RTSR - Connection				
Rate Class	Unit	Current	Proposed	Variance
Residential	kWh	\$0.0075	\$0.0077	3%
GS<50kW	kWh	\$0.0063	\$0.0065	3%
GS>50kW	kW	\$2.6712	\$2.7591	3%
GS>50kW - EV	kW	\$0.4541	\$0.4690	3%
USL	kWh	\$0.0063	\$0.0065	3%
Street Lighting	kW	\$2.0649	\$2.1328	3%

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, 2025, 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-2025-0042, on a final basis for balances as of December 31, 2025.

**Table 5.1: Summary of the Group 1 Account Balances
at December 31, 2025**

Account Description	Account	Amount	Interest	Total Claim
LV Variance Account	1550	(\$216,535)	(\$7,174)	(\$223,709)
Smart Metering Entity Charge Variance Account	1551	(\$6,364)	(\$231)	(\$6,595)
RSVA - Wholesale Market Service Charge	1580	(\$502,568)	(\$11,573)	(\$514,141)
Variance WMS – Sub-account CBR Class B	1580	\$184,262	\$6,002	\$190,263
RSVA - Retail Transmission Network Charge	1584	\$118,554	\$3,249	\$121,803
RSVA - Retail Transmission Connection Charge	1586	\$159,569	\$5,826	\$165,394
RSVA - Power	1588	\$420,425	\$18,058	\$438,483
RSVA - Global Adjustment	1589	(\$466,061)	(\$20,764)	(\$486,825)
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	(\$44,936)	(\$7,909)	(\$52,844)
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	<u>(\$43,791)</u>	<u>(\$6,266)</u>	<u>(\$50,057)</u>
Total Group 1 Balance		(\$397,445)	(\$20,783)	(\$418,228)
Threshold Test (Total claim per kWh)				(\$0.0013)

As shown in Table 5.1 above, 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 \$38,041 is included in account 1588 - RSVA - Power which was comprised of the amounts in the table below:

Table 5.2: 2025 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</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(\$14,122)	2025
	2 Unbilled to actual revenue differences	\$207,567	2025
	3 Cost of power accrual for 2024 vs Actual per IESO bill	(\$43,820)	2025
	4 CT 142 true-up based on actuals	(\$169,709)	2025
	Total Reversal Principal Adjustments	(\$20,084)	
2025	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(\$41,109)	2026
	2 CT 1142/142 true-up based on actuals	(\$524,923)	2026
	3 Unbilled to actual revenue differences	\$33,410	2026
	Total Current Year Principal Adjustments	(\$17,957)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(\$38,041)	

1 A principal adjustment of \$389,703 was included in account 1589 - RSVA - Global
2 Adjustment which was comprised of the amounts in the table below:

3
4

Table 5.3: 2025 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</i>		
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	\$14,122
	2	Unbilled to actual revenue differences	\$243,072
	3	GA Accrual vs. Actual	(\$73,195)
	4		
	Total Reversal Principal Adjustments		\$183,999
2025	<i>Current year principal adjustments</i>		
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	\$41,109
	2	Unbilled to actual revenue differences	\$1,538
	3	GA Accrual vs. Actual Variance Reversal	\$163,057
	Total Current Year Principal Adjustments		\$205,704
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		\$389,703

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6
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8

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

6. Commodity Analysis 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.

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

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

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

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

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

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

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

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

1 **Commodity Variance Workform & Reconciliation - GA**

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

8 **Table 6.1 - Global Adjustment Analysis Reconciliation Items**

Item	Amount
Net Change in Principal Balance in the GL	(\$855,765)
True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$14,122
True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$41,109
Remove prior year end unbilled to actual revenue differences	\$243,072
Add current year end unbilled to actual revenue differences	\$1,538
GA Accrual vs. Actual Variance Reversal	(\$73,195)
GA Accrual vs. Actual	\$163,057
 Adjusted Net Change in Principal Balance in the GL	 (\$466,062)
Net Change in Expected GA Balance in the Year Per Analysis	(\$439,814)
Unresolved Difference	(\$26,248)
Unresolved Difference as % of Expected GA Payments to IESO	-0.8%

9

10 After removal of these reconciliation items, an unresolved difference of (\$26,248) remains
11 which results in Unresolved Difference as % of Expected GA Payments to IESO of -0.8%
12 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. For 2025, this resulted in a billing of 98.86% of total wholesale volumes which resulted in an under collection of commodity revenues. This is consistent with 2024³.

This adjustment is calculated as a % of the Power Purchased (100% - 98.86%) when applied will bring EEDO back within the expected range of +/-1%. The adjustment is calculated as follows:

Table 6.2 - Billed % of Wholesale Volumes

	Metered (kWh)	Billed (loss adjusted kWh)	Calculated Loss Factor
Wholesale Volumes	339,903,483	351,743,180	1.035
Generation	1,519,894	1,519,894	1.000
Delivery	<u>329,841,221</u>	<u>349,252,448</u>	1.059
Variance	-11,582,156	-4,010,627	
% of Wholesale Unbilled		-1.14%	
Power Purchased		\$34,274,196	
Shortfall		(\$390,799)	

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

³ EB-2025-0042, EEDO_APPL_2026 IRM_20250814, Page 18.

1 **Recovery of Regulatory Balances 1595 - 2021-2022**

2 As per the filing requirements, Distributors are expected to request disposition of residual
3 balances in Account 1595 Sub-accounts for each vintage year only once, on a final basis.
4 Distributors only become eligible to seek disposition of these residual balances two years
5 after the expiry of the rate rider. And further:

6 *May 1 rate year – If 2023 rate riders expire on April 30, 2024, the balance of sub-*
7 *account 1595 (2023) is eligible to be disposed after the account balance as of*
8 *December 31, 2026 has been audited. Therefore, sub-account 1595 (2023) would*
9 *be eligible for disposition in the 2027 rate year.*

10 Based on this guidance, EEDO is including a request for a disposition of *Recovery of*
11 *Regulatory Balances 1595-2021 related to EB-2020-0018 approved balances and*
12 *Regulatory Balances 1595-2022 related to EB-2021-0020.*

13 As 2021 rate riders expired on April 30, 2022⁴, the balance of sub-account 1595-2021 is
14 eligible to be disposed after the account balance as of December 31, 2024 has been
15 audited. Therefore, sub-account 1595-2021 would be eligible for disposition in the 2026
16 rate year.

17 As 2022 rate riders expired on April 30, 2023⁵, the balance of sub-account 1595-2022 is
18 eligible to be disposed after the account balance as of December 31, 2025 has been
19 audited. Therefore, sub-account 1595-2022 would be eligible for disposition in the 2027
20 rate year.

21 EEDO confirms that this is the first disposition of the residual balances in Account 1595-
22 2021 and 1595-2022 Sub-accounts.

23

⁴ EB-2020-0018, Decision and Rate Order, March 25, 2021, Page 11.

⁵ EB-2021-0020, Decision and Rate Order, March 24, 2022, Page 9.

Table 6.3: 1595 – 2021 Balance

1595-2021	2021	2022	2023	2024	2025	2026
Approved Disposition Balance	\$1,010,148	\$1,010,148	\$1,010,148	\$1,010,148	\$1,010,148	\$1,010,148
Recovery Balance	<u>(\$699,510)</u>	<u>(\$1,143,739)</u>	<u>(\$1,084,031)</u>	<u>(\$1,084,031)</u>	<u>(\$1,055,084)</u>	<u>(\$1,055,084)</u>
Total Principal Balance	\$310,638	(\$133,591)	(\$73,883)	(\$73,883)	(\$44,936)	(\$44,936)
Approved Carrying Charges	\$25,930	\$25,930	\$25,930	\$25,930	\$25,930	\$25,930
Carrying Charges	<u>\$2,716</u>	<u>(\$826)</u>	<u>(\$4,714)</u>	<u>(\$8,513)</u>	<u>(\$32,690)</u>	<u>(\$33,839)</u>
Total Carrying Charges	\$28,646	\$25,104	\$21,216	\$17,417	(\$6,760)	(\$7,909)
Total Balance	\$339,284	(\$108,487)	(\$52,666)	(\$56,465)	(\$51,695)	(\$52,844)

Table 6.4: 1595 – 2022 Balance

1595-2022	2021	2022	2023	2024	2025	2026
Approved Disposition Balance	\$0	\$1,618,949	\$1,618,949	\$1,618,948	\$1,618,948	\$1,618,948
Recovery Balance	\$0	<u>(\$1,418,068)</u>	<u>(\$1,700,345)</u>	<u>(\$1,700,345)</u>	<u>(\$1,662,739)</u>	<u>(\$1,662,739)</u>
Total Principal Balance	\$0	\$200,881	(\$81,396)	(\$81,397)	(\$43,791)	(\$43,791)
Approved Carrying Charges	\$0	\$25,235	\$23,796	\$19,610	(\$21,291)	(\$21,291)
Carrying Charges	\$0	<u>\$16,145</u>	<u>\$16,145</u>	<u>\$16,145</u>	<u>\$16,145</u>	<u>\$15,025</u>
Total Carrying Charges	\$0	\$41,380	\$39,941	\$35,755	(\$5,146)	(\$6,266)
Total Balance	\$0	\$242,262	(\$41,455)	(\$45,642)	(\$48,938)	(\$50,057)

- 1 EEDO notes that the 2025 principal adjustments noted on Tab 3. Continuity Schedule of
- 2 the Rate Model are due to a correction of the calculation of interest charges as the balance
- 3 recovered exceeded the approved balance.
- 4

1 The balances in 1595-2021 and 1595-2022 have been allocated based on the values in
2 EB-2020-0018 & EB-2021-0020 IRM Rate Generator Models, Tab 5, allocating Def-Var-
3 Balances based on the totals from accounts 1550-1589, which results in the following
4 allocations:

5 **Table 6.5: Balance Allocation**

Rate Class	EB-2021-0018 Allocation Amount	Allocation %	EB-2021-0020 Allocation Amount	Allocation %
Residential	\$328,543	32%	\$644,341	40%
GS<50kW	\$175,012	17%	\$255,192	16%
GS>50kw	\$486,480	47%	\$676,748	42%
USL	\$950	0%	\$1,849	0%
Streetlights	<u>\$45,093</u>	<u>4%</u>	<u>\$47,196</u>	<u>3%</u>
Total	\$1,036,078	100%	\$1,625,326	100%

6

7. Rate Change Summary and Bill Impacts

Appendix A provides the proposed Tariff of Rates and Charges, incorporating the effect of the 2027 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 a decrease of \$1.39 (3.1%) in the distribution component of their bill. The total delivery component will decrease by \$0.99 (1.7%). The total monthly bill is expected to decrease by \$0.88 (0.6%).
- A typical General Service less than 50 kW demand customer using 2,000 kWh per month will see a decrease of \$4.80 (5.1%) in the distribution component of their bill. The total delivery component will decrease by \$3.95 (3.1%). The total monthly bill is expected to decrease by \$3.54 (1.0%).
- 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 a decrease of \$1,131.81 (44.7%) in the distribution component of their bill. The total delivery component will decrease by \$1,089.46 (25.9%). The total monthly bill is expected to decrease by \$1,231.08 (7.0%).
- A typical Unmetered Scattered Load customer using 150 kWh per month will see a decrease of \$1.84 (27.2%) in the distribution component of their bill. The total delivery component will decrease by \$1.78 (18.9%). The total monthly bill is expected to decrease by \$2.01 (6.3%).
- A typical Streetlighting customer (using 100 kW demand and consuming 15,000 kWh per month with 1,000 connections) will see a decrease of \$278.91 (8.8%) in the distribution component of their bill. The total delivery component will increase by \$265.37 (7.2%). The total monthly bill is expected to decrease by \$299.87 (4.5%).

1

Table 7.1: Customer Bill Impacts per Rate Class

RATE CLASS	Usage Base	Average Bill 2026	Average Bill 2027	Total Bill Impact	
		\$	\$	\$	%
Residential (RPP)	750 kWh	\$142.94	\$142.05	(\$0.88)	(0.6%)
GS<50kW	2000 kWh	\$354.41	\$350.87	(\$3.54)	(1.0%)
GS>50kw	250 kW	\$17,633.45	\$16,402.37	(\$1,231.08)	(7.0%)
USL	150 kWh	\$31.86	\$29.85	(\$2.01)	(6.3%)
Streetlights	100 kW	\$6,673.22	\$6,373.35	(\$299.87)	(4.5%)

2

APPENDIX A - Proposed 2027 Tariff Sheet

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0036

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	\$	33.87
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 (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0115
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077

MONTHLY RATES AND CHARGES - Regulatory Component

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0036

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	\$	28.70
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0190
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0004)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065

MONTHLY RATES AND CHARGES - Regulatory Component

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0036

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	\$	127.07
Distribution Volumetric Rate	\$/kW	4.9962
Low Voltage Service Rate	\$/kW	1.3717

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

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EB-2026-0036

Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.0929)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.0611)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.2337
Retail Transmission Rate - Network Service Rate	\$/kW	4.0985
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6967
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.7591
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4690

MONTHLY RATES AND CHARGES - Regulatory Component

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0036

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	\$	0.85
Distribution Volumetric Rate	\$/kWh	0.0202
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065

MONTHLY RATES AND CHARGES - Regulatory Component

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

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EB-2026-0036

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.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.06
Distribution Volumetric Rate	\$/kW	8.6205
Low Voltage Service Rate	\$/kW	1.0604
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(1.1022)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.2053
Retail Transmission Rate - Network Service Rate	\$/kW	3.0908
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1328

MONTHLY RATES AND CHARGES - Regulatory Component

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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0036

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to 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

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0036

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)	\$	41.81

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	\$	129.49
Monthly fixed charge, per retailer	\$	51.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.76)

EPCOR Electricity Distribution Ontario Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0036

Service Transaction Requests (STR)

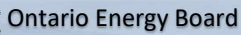
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.59

LOSS FACTORS

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

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

APPENDIX B - Bill Impacts Summary



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.**

Note:

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.

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	\$ 32.93	1	\$ 32.93	\$ 33.87	1	\$ 33.87	\$ 0.94	2.85%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 32.93			\$ 33.87	\$ 0.94	2.85%
Line Losses on Cost of Power	\$ 0.1275	45	\$ 5.76	\$ 0.1275	45	\$ 5.76	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0030	750	\$ 2.25	\$ 0.0003	750	\$ (0.23)	\$ (2.48)	-110.00%
CBR Class B Rate Riders	\$ 0.0004	750	\$ 0.30	\$ 0.0006	750	\$ 0.45	\$ 0.15	50.00%
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)			\$ 44.73			\$ 43.35	\$ (1.39)	-3.10%
RTSR - Network	\$ 0.0112	795	\$ 8.91	\$ 0.0115	795	\$ 9.14	\$ 0.24	2.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	795	\$ 5.96	\$ 0.0077	795	\$ 6.12	\$ 0.16	2.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 59.60			\$ 58.61	\$ (0.99)	-1.66%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	795	\$ 3.74	\$ 0.0047	795	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	795	\$ 0.48	\$ 0.0006	795	\$ 0.48	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 159.71			\$ 158.72	\$ (0.99)	-0.62%
HST	13%		\$ 20.76	13%		\$ 20.63	\$ (0.13)	-0.62%
Ontario Electricity Rebate	23.5%		\$ (37.53)	23.5%		\$ (37.30)	\$ 0.23	
Total Bill on TOU			\$ 142.94			\$ 142.05	\$ (0.88)	-0.62%

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	\$ 27.90	1	\$ 27.90	\$ 28.70	1	\$ 28.70	\$ 0.80	2.87%
Distribution Volumetric Rate	\$ 0.0185	2000	\$ 37.00	\$ 0.0190	2000	\$ 38.00	\$ 1.00	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 64.90			\$ 66.70	\$ 1.80	2.77%
Line Losses on Cost of Power	\$ 0.1275	120	\$ 15.35	\$ 0.1275	120	\$ 15.35	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0031	2,000	\$ 6.20	\$ 0.0004	2,000	\$ (0.80)	\$ (7.00)	-112.90%
CBR Class B Rate Riders	\$ 0.0004	2,000	\$ 0.80	\$ 0.0006	2,000	\$ 1.20	\$ 0.40	50.00%
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)			\$ 94.47			\$ 89.67	\$ (4.80)	-5.08%
RTSR - Network	\$ 0.0102	2,120	\$ 21.63	\$ 0.0104	2,120	\$ 22.05	\$ 0.42	1.96%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	2,120	\$ 13.36	\$ 0.0065	2,120	\$ 13.78	\$ 0.42	3.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 129.46			\$ 125.51	\$ (3.95)	-3.05%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,120	\$ 9.97	\$ 0.0047	2,120	\$ 9.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,120	\$ 1.27	\$ 0.0006	2,120	\$ 1.27	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 395.99			\$ 392.04	\$ (3.95)	-1.00%
HST 13%			\$ 51.48	13%		\$ 50.96	\$ (0.51)	-1.00%
Ontario Electricity Rebate 23.5%			\$ (93.06)	23.5%		\$ (92.13)	\$ 0.93	
Total Bill on TOU			\$ 354.41			\$ 350.87	\$ (3.54)	-1.00%

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	\$ 123.55	1	\$ 123.55	\$ 127.07	1	\$ 127.07	\$ 3.52	2.85%
Distribution Volumetric Rate	\$ 4.8578	250	\$ 1,214.45	\$ 4.9962	250	\$ 1,249.05	\$ 34.60	2.85%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	250	\$ -	\$ -	250	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,338.00			\$ 1,376.12	\$ 38.12	2.85%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.2415	250	\$ 310.38	\$ 0.1540	250	\$ (38.50)	\$ (348.88)	-112.40%
CBR Class B Rate Riders	\$ 0.1547	250	\$ 38.68	\$ 0.2337	250	\$ 58.43	\$ 19.75	51.07%
GA Rate Riders	\$ 0.0059	86,000	\$ 507.40	\$ 0.0039	86,000	\$ (335.40)	\$ (842.80)	-166.10%
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)			\$ 2,537.38			\$ 1,403.57	\$ (1,133.81)	-44.68%
RTSR - Network	\$ 4.0090	250	\$ 1,002.25	\$ 4.0985	250	\$ 1,024.63	\$ 22.37	2.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6712	250	\$ 667.80	\$ 2.7591	250	\$ 689.78	\$ 21.98	3.29%
Sub-Total C - Delivery (including Sub-Total B)			\$ 4,207.43			\$ 3,117.97	\$ (1,089.46)	-25.89%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	91,177	\$ 428.53	\$ 0.0047	91,177	\$ 428.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	91,177	\$ 54.71	\$ 0.0006	91,177	\$ 54.71	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	91,177	\$ 10,913.91	\$ 0.1197	91,177	\$ 10,913.91	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 15,604.83			\$ 14,515.37	\$ (1,089.46)	-6.98%
HST	13%		\$ 2,028.63	13%		\$ 1,887.00	\$ (141.63)	-6.98%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 17,633.45			\$ 16,402.37	\$ (1,231.08)	-6.98%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
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	\$ 0.83	1	\$ 0.83	\$ 0.85	1	\$ 0.85	\$ 0.02	2.41%
Distribution Volumetric Rate	\$ 0.0196	150	\$ 2.94	\$ 0.0202	150	\$ 3.03	\$ 0.09	3.06%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	150	\$ -	\$ -	150	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3.77			\$ 3.88	\$ 0.11	2.92%
Line Losses on Cost of Power	\$ 0.1197	9	\$ 1.08	\$ 0.1197	9	\$ 1.08	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0031	150	\$ 0.47	\$ 0.0003	150	\$ (0.05)	\$ (0.51)	-109.68%
CBR Class B Rate Riders	\$ 0.0004	150	\$ 0.06	\$ 0.0006	150	\$ 0.09	\$ 0.03	50.00%
GA Rate Riders	\$ 0.0059	150	\$ 0.89	\$ 0.0039	150	\$ (0.59)	\$ (1.47)	-166.10%
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)			\$ 6.77			\$ 4.93	\$ (1.84)	-27.18%
RTSR - Network	\$ 0.0102	159	\$ 1.62	\$ 0.0104	159	\$ 1.65	\$ 0.03	1.96%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	159	\$ 1.00	\$ 0.0065	159	\$ 1.03	\$ 0.03	3.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9.39			\$ 7.62	\$ (1.78)	-18.91%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	159	\$ 0.75	\$ 0.0047	159	\$ 0.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	159	\$ 0.10	\$ 0.0006	159	\$ 0.10	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	150	\$ 17.96	\$ 0.1197	150	\$ 17.96	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 28.19			\$ 26.42	\$ (1.78)	-6.30%
HST 13%			\$ 3.67	13%		\$ 3.43	\$ (0.23)	-6.30%
Ontario Electricity Rebate 23.5%			\$ (6.63)	23.5%		\$ (6.21)		
Total Bill on Non-RPP Avg. Price			\$ 31.86			\$ 29.85	\$ (2.01)	-6.30%

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	\$ 2.00	1000	\$ 2,000.00	\$ 2.06	1000	\$ 2,060.00	\$ 60.00	3.00%
Distribution Volumetric Rate	\$ 8.3816	100	\$ 838.16	\$ 8.6205	100	\$ 862.05	\$ 23.89	2.85%
Fixed Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,838.16			\$ 2,922.05	\$ 83.89	2.96%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.1097	100	\$ 110.97	\$ 1.1022	100	\$ (110.22)	\$ (221.19)	-199.32%
CBR Class B Rate Riders	\$ 0.1514	100	\$ 15.14	\$ 0.2053	100	\$ 20.53	\$ 5.39	35.60%
GA Rate Riders	\$ 0.0059	15,000	\$ 88.50	\$ 0.0039	15,000	\$ (58.50)	\$ (147.00)	-166.10%
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)			\$ 3,158.81			\$ 2,879.90	\$ (278.91)	-8.83%
RTSR - Network	\$ 3.0233	100	\$ 302.33	\$ 3.0908	100	\$ 309.08	\$ 6.75	2.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0649	100	\$ 206.49	\$ 2.1328	100	\$ 213.28	\$ 6.79	3.29%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,667.63			\$ 3,402.26	\$ (265.37)	-7.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	15,903	\$ 74.74	\$ 0.0047	15,903	\$ 74.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	15,903	\$ 9.54	\$ 0.0006	15,903	\$ 9.54	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1000	\$ 250.00	\$ 0.25	1000	\$ 250.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	15,903	\$ 1,903.59	\$ 0.1197	15,903	\$ 1,903.59	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 5,905.51			\$ 5,640.14	\$ (265.37)	-4.49%
HST	13%		\$ 767.72	13%		\$ 733.22	\$ (34.50)	-4.49%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 6,673.22			\$ 6,373.35	\$ (299.87)	-4.49%

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	\$ 32.93	1	\$ 32.93	\$ 33.87	1	\$ 33.87	\$ 0.94	2.85%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 32.93			\$ 33.87	\$ 0.94	2.85%
Line Losses on Cost of Power	\$ 0.1197	45	\$ 5.40	\$ 0.1197	45	\$ 5.40	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0030	750	\$ 2.25	\$ 0.0003	750	\$ (0.23)	\$ (2.48)	-110.00%
CBR Class B Rate Riders	\$ 0.0004	750	\$ 0.30	\$ 0.0006	750	\$ 0.45	\$ 0.15	50.00%
GA Rate Riders	\$ 0.0059	750	\$ 4.43	\$ 0.0039	750	\$ (2.93)	\$ (7.35)	-166.10%
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)			\$ 48.80			\$ 40.07	\$ (8.73)	-17.90%
RTSR - Network	\$ 0.0112	795	\$ 8.91	\$ 0.0115	795	\$ 9.14	\$ 0.24	2.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	795	\$ 5.96	\$ 0.0077	795	\$ 6.12	\$ 0.16	2.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 63.67			\$ 55.34	\$ (8.34)	-13.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	795	\$ 3.74	\$ 0.0047	795	\$ 3.74	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	795	\$ 0.48	\$ 0.0006	795	\$ 0.48	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 157.66			\$ 149.33	\$ (8.34)	-5.29%
HST	13%		\$ 20.50	13%		\$ 19.41	\$ (1.08)	-5.29%
Ontario Electricity Rebate	23.5%		\$ (37.05)	23.5%		\$ (35.09)		
Total Bill on Non-RPP Avg. Price			\$ 178.16			\$ 168.74	\$ (9.42)	-5.29%

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	\$ 32.93	1	\$ 32.93	\$ 33.87	1	\$ 33.87	\$ 0.94	2.85%
Distribution Volumetric Rate	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 32.93			\$ 33.87	\$ 0.94	2.85%
Line Losses on Cost of Power	\$ 0.1275	15	\$ 1.97	\$ 0.1275	15	\$ 1.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0030	256	\$ 0.77	\$ 0.0003	256	\$ (0.08)	\$ (0.84)	-110.00%
CBR Class B Rate Riders	\$ 0.0004	256	\$ 0.10	\$ 0.0006	256	\$ 0.15	\$ 0.05	50.00%
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)			\$ 37.24			\$ 37.38	\$ 0.15	0.39%
RTSR - Network	\$ 0.0112	271	\$ 3.04	\$ 0.0115	271	\$ 3.12	\$ 0.08	2.68%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	271	\$ 2.04	\$ 0.0077	271	\$ 2.09	\$ 0.05	2.67%
Sub-Total C - Delivery (including Sub-Total B)			\$ 42.31			\$ 42.59	\$ 0.28	0.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	271	\$ 1.28	\$ 0.0047	271	\$ 1.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	271	\$ 0.16	\$ 0.0006	271	\$ 0.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	164	\$ 16.06	\$ 0.0980	164	\$ 16.06	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	46	\$ 7.23	\$ 0.1570	46	\$ 7.23	\$ -	0.00%
TOU - On Peak	\$ 0.2030	46	\$ 9.35	\$ 0.2030	46	\$ 9.35	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 76.64			\$ 76.93	\$ 0.28	0.37%
HST	13%		\$ 9.96	13%		\$ 10.00	\$ 0.04	0.37%
Ontario Electricity Rebate	23.5%		\$ (18.01)	23.5%		\$ (18.08)	\$ (0.07)	
Total Bill on TOU			\$ 68.60			\$ 68.85	\$ 0.25	0.37%

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	\$ 27.90	1	\$ 27.90	\$ 28.70	1	\$ 28.70	\$ 0.80	2.87%
Distribution Volumetric Rate	\$ 0.0185	2000	\$ 37.00	\$ 0.0190	2000	\$ 38.00	\$ 1.00	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 64.90			\$ 66.70	\$ 1.80	2.77%
Line Losses on Cost of Power	\$ 0.1197	120	\$ 14.41	\$ 0.1197	120	\$ 14.41	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0031	2,000	\$ 6.20	\$ 0.0004	2,000	\$ (0.80)	\$ (7.00)	-112.90%
CBR Class B Rate Riders	\$ 0.0004	2,000	\$ 0.80	\$ 0.0006	2,000	\$ 1.20	\$ 0.40	50.00%
GA Rate Riders	\$ 0.0059	2,000	\$ 11.80	\$ 0.0039	2,000	\$ (7.80)	\$ (19.60)	-166.10%
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)			\$ 105.33			\$ 80.93	\$ (24.40)	-23.16%
RTSR - Network	\$ 0.0102	2,120	\$ 21.63	\$ 0.0104	2,120	\$ 22.05	\$ 0.42	1.96%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0063	2,120	\$ 13.36	\$ 0.0065	2,120	\$ 13.78	\$ 0.42	3.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 140.32			\$ 116.77	\$ (23.55)	-16.78%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,120	\$ 9.97	\$ 0.0047	2,120	\$ 9.97	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,120	\$ 1.27	\$ 0.0006	2,120	\$ 1.27	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,000	\$ 239.40	\$ 0.1197	2,000	\$ 239.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 390.96			\$ 367.40	\$ (23.55)	-6.02%
HST	13%		\$ 50.82	13%		\$ 47.76	\$ (3.06)	-6.02%
Ontario Electricity Rebate	23.5%		\$ (91.87)	23.5%		\$ (86.34)		
Total Bill on Non-RPP Avg. Price			\$ 441.78			\$ 415.17	\$ (26.61)	-6.02%

APPENDIX C - IRM Rate Generator

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick Link

Ontario Energy Board's 2027 Electricity
Distribution Rate Applications Webpage

Version 2.0

Utility Name	EPCOR Electricity Distribution Ontario Inc.
Assigned EB Number	EB-2026-0036
Name of Contact and Title	Tim Hesselink, Associate Director, Regulatory Affairs.
Phone Number	249-225-5104
Email Address	thesselink@epcor.com
Rate Effective Date	Friday, January 1, 2027
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year.	2023

1. Select the last Cost of Service rebasing year.

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

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

2024

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

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

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

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

2024

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

2024

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

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

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

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

2024

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

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

2021

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 guidance to complete tabs 3-7 of the
IRM Rate Generator Model, refer to the DVA
Workform Instructions document posted on
the OEB's 2027 Electricity Distribution Rates
webpage. Instructions for Group 2 Accounts

Legend

 Pale green cells represent input cells.

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

		2021										
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments ¹ 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 ¹ during 2021	Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022
Group 1 Accounts												
LV Variance Account	1550	0				0	0				0	0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0	0
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0	0
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0				0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0				0	0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0	0
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0	0
RSVA - Power ⁴	1588	0				0	0				0	0
RSVA - Global Adjustment ⁴	1589	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0	310,638			310,638	0	28,646			28,646	310,638
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595	0				0	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	0				0	0
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	310,638	0	0	310,638	0	28,646	0	0	28,646	310,638
Total Group 1 Balance requested for disposition		0	310,638	0	0	310,638	0	28,646	0	0	28,646	310,638
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0	0
Total Group 1 balance including Account 1568 requested for disposition		0	310,638	0	0	310,638	0	28,646	0	0	28,646	310,638

For all OEB-Approved dispositions, please ensure that the disposition amount has the same sign (e.g: debit balances are to have a positive figure and credit balance are to have a negative figure) as per the related OEB decision.

¹ Please provide explanations for the nature of the adjustments. If the adjustment relates to previously OEB-Approved disposed balances, please provide amounts for adjustments and include supporting documentations.

² 1) If the LDC's rate year begins on January 1, 2027, the projected interest is recorded from January 1, 2026 to December 31, 2026 on the December 31, 2025 balances adjusted to remove balances approved for disposition in the 2026 rate decision.

2) If the LDC's rate year begins on May 1, 2027, the projected interest is recorded from January 1, 2026 to April 30, 2027 on the December 31, 2025 balances adjusted to remove balances approved for disposition in the 2026 rate decision.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Disposition" column. The recovery/refund is to be recorded in the "Transaction" column. Any vintage year of Account 1595 is only to be disposed once on a final basis. No further dispositions of these accounts are generally expected thereafter, unless justified by the distributor.

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2024), (2025), (2026) will not be eligible for disposition in the 2027 rate application.

⁴ New accounting guidance effective January 1, 2019 for Accounts 1588 and 1589 was issued Feb. 21, 2019 and was updated on April 28, 2025 titled Accounting Procedures Handbook Update - Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589. The amount in the "Transactions" column in this DVA Continuity Schedule are to equal the transactions in the General Ledger (excluding any amounts approved for disposition, which is shown separately in the "OEB Approved Disposition" columns). Any true-ups/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

⁵ RRR balance for Account 1580 RSVA - Wholesale Market Service Charge should equal to the control account as reported in the RRR. This would include the balance for Account 1580, Variance WMS – Sub-account CBR Class B.

2024										2025							
Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit/ (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025
0			432,116	432,116	0			84,315	84,315	432,116	(216,535)	412,556		(196,975)	84,315	(1,019)	70,068
0			(44,858)	(44,858)	0			(3,018)	(3,018)	(44,858)	(6,364)	(29,803)		(21,419)	(3,018)	(545)	(1,465)
0			(376,583)	(376,583)	0			(8,098)	(8,098)	(376,583)	(502,568)	(310,306)		(568,845)	(8,098)	(818)	(22,319)
0			(8)	(8)	0			(11)	(11)	(8)	8			0	(11)	11	
0			134,683	134,683	0			(748)	(748)	134,683	184,262	26,550		292,394	(748)	4,710	192
0			370,349	370,349	0			22,931	22,931	370,349	118,554	224,630		264,273	22,931	4,826	14,905
0			578,750	578,750	0			35,769	35,769	578,750	159,569	369,576		368,743	35,769	8,360	26,843
0			469,604	469,604	0			21,072	21,072	469,604	458,466	(110,315)	(38,041)	1,000,344	21,072	25,646	3,242
0			574,496	574,496	0			23,917	23,917	574,496	(855,764)	179,235	389,703	(70,800)	23,917	3,652	17,662
(73,883)	0			(73,883)	21,216	(3,799)			17,417	(73,883)			28,947	(44,936)	17,417		
(81,396)	0			(81,396)	39,941	(4,186)			35,755	(81,396)			37,605	(43,791)	35,755		
1,998,263	(1,248,818)			749,444	205,321	74,385			279,706	749,444	(749,444)			0	279,706	(196,987)	
0	379,389			379,389	0	157,607			157,607	379,389	(382,792)			(3,403)	157,607	(157,640)	
				0	0				0	0	(48,096)			(48,096)	0	0	
0				0	0				0	0				0	0		
0	0	0	574,496	574,496	0	0	0	23,917	23,917	574,496	(855,764)	179,235	389,703	(70,800)	23,917	3,652	17,662
1,842,984	(869,429)	0	1,564,052	2,537,608	266,478	224,007	0	152,212	642,697	2,537,608	(984,940)	582,888	28,511	998,291	642,697	(313,457)	91,466
1,842,984	(869,429)	0	2,138,549	3,112,104	266,478	224,007	0	176,130	666,615	3,112,104	(1,840,704)	762,123	418,214	927,491	666,615	(309,805)	109,128
0				0	0				0	0		0		0	0		
1,842,984	(869,429)	0	2,138,549	3,112,104	266,478	224,007	0	176,130	666,615	3,112,104	(1,840,704)	762,123	418,214	927,491	666,615	(309,805)	109,128

		2026				Projected Interest on Dec-31-2026 Balances					2.1.7 RRR ⁵	
Interest Adjustments ¹ during 2025	Closing Interest Amounts as of Dec 31, 2025	Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 ¹	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
	13,228	19,560	14,865	(216,535)	(1,638)	(5,537)		(7,174)	(223,709)		(183,747)	0
(2,098)		(15,055)	(2,029)	(6,364)	(69)	(163)		(231)	(6,595)		(23,517)	0
	13,403	(66,277)	12,125	(502,568)	1,278	(12,851)		(11,573)	(514,141)		(259,278)	296,164
	0				0	0		0	0		0	0
	3,770	108,133	2,480	184,262	1,290	4,712		6,002	190,263		296,164	0
	12,652	145,719	12,634	118,554	218	3,031		3,249	121,803		277,125	0
	17,286	209,174	15,541	159,569	1,746	4,080		5,826	165,394		386,030	0
	43,476	579,919	36,168	420,425	7,307	10,750		18,058	438,483		1,061,777	17,957
	9,908	395,261	18,755	(466,061)	(8,847)	(11,917)		(20,764)	(486,825)		(266,598)	(205,706)
(24,177)	(6,760)			(44,936)	(6,760)	(1,149)		(7,909)	(52,844)	Yes	(51,695)	0
(40,902)	(5,146)			(43,791)	(5,146)	(1,120)		(6,266)	(50,057)	Yes	(48,937)	(0)
	82,718			0	82,718	0		82,718	0	No	82,718	0
	(34)			(3,403)	(34)	(87)		(121)	0	No	(3,437)	0
	0			(48,096)	0	(1,230)		(1,230)	0	No	(48,096)	0
	0				0	0		0	0	No		0
0	9,908	395,261	18,755	(466,061)	(8,847)	(11,917)	0	(20,764)	(486,825)		(266,598)	(205,706)
(65,078)	172,695	981,173	91,785	17,118	80,911	438	0	81,349	68,597		1,188,943	17,957
(65,078)	182,603	1,376,434	110,539	(448,943)	72,064	(11,479)	0	60,585	(418,228)		922,345	(187,749)
	0			0	0			0	0		0	0
(65,078)	182,603	1,376,434	110,539	(448,943)	72,064	(11,479)	0	60,585	(418,228)		922,345	(187,749)

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 2027 Filers

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

Have you confirmed the accuracy of the data below?

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2021) ¹	1595 Recovery Proportion (2022) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ²
RESIDENTIAL SERVICE CLASSIFICATION	kWh	146,927,699	0	1,272,590	0			146,927,699	0		32%	40%		17,139
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141	0	8,082,735	0			49,851,141	0		17%	16%		1,857
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,563,523	328,901	114,642,329	271,487	2,118,960	4,417	131,444,564	324,484		47%	42%		133
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109	0	20,640	0			389,109	0		0%	0%		30
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	1,227,354	3,448			1,227,354	3,448		4%	3%		3,300
Total		331,958,827	332,349	125,245,649	274,935	2,118,960	4,417	329,839,868	327,931	0	100%	100%	0	22,459
Threshold Test														
Total Claim (including Account 1568)										(\$418,228)				
Total Claim for Threshold Test (All Group 1 Accounts)										(\$418,228)				
Threshold Test (Total claim per kWh) ²										(\$0.0013)				

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.



Ontario Energy Board

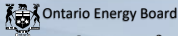
Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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	1595_(2021)	1595_(2022)	1568
RESIDENTIAL SERVICE CLASSIFICATION	44.3%	90.2%	44.5%	(99,016)	(5,950)	(229,025)	53,911	73,205	195,323	(16,757)	(19,844)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	15.0%	9.8%	15.1%	(33,595)	(645)	(77,706)	18,291	24,838	66,271	(8,926)	(7,859)	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	40.2%	0.0%	39.9%	(90,009)	0	(204,890)	49,007	66,546	174,740	(24,812)	(20,843)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	(262)	0	(607)	143	194	517	(48)	(57)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	(827)	0	(1,913)	450	612	1,632	(2,300)	(1,454)	0
Total	100.0%	100.0%	100.0%	(223,709)	(6,595)	(514,141)	121,803	165,394	438,483	(52,844)	(50,057)	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.



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

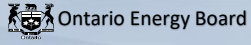
- 1a The year Account 1589 GA was last disposed
- 1b The year Account 1580 CBR Class B was last disposed Note that the sub-account was established in 2015.
- 2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance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

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

1

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

Rate Classes with Class A Customers - Billing Determinants by Rate Class						
	Rate Class		2025	2024	2023	2022
Rate Class 1		kWh	53,794,469			
		kW	115,285			



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2025 Consumption excluding WMP	Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,272,590	0	0	1,272,590	1.0%	(\$4,947)	(\$0.0039) kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	8,082,735	0	0	8,082,735	6.5%	(\$31,417)	(\$0.0039) kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	114,642,329	0	0	114,642,329	91.5%	(\$445,610)	(\$0.0039) kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	20,640	0	0	20,640	0.0%	(\$80)	(\$0.0039) kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,227,354	0	0	1,227,354	1.0%	(\$4,771)	(\$0.0039) kWh
Total		125,245,649	0	0	125,245,648	100.0%	(\$486,825)	

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

The year Account 1580 CBR Class B was last disposed

2024

	Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
	kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	146,927,699	0	0	0	0	146,927,699	0	44.5%	\$84,753	\$0.0006	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141	0	0	0	0	49,851,141	0	15.1%	\$28,756	\$0.0006	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	131,444,564	324,484	0	0	0	131,444,564	324,484	39.9%	\$75,822	\$0.2337	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109	0	0	0	0	389,109	0	0.1%	\$224	\$0.0006	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	0	0	0	1,227,354	3,448	0.4%	\$708	\$0.2053	kW
Total		329,839,868	327,931	0	0	0	329,839,867	327,931	100.0%	\$190,263		



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	146,927,699	0	146,927,699	0	(48,153)		(0.0003)	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141	0	49,851,141	0	(19,331)		(0.0004)	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,563,523	328,901	131,444,564	324,484	(20,111)	(30,150)	(0.0611)	(0.0929)	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109	0	389,109	0	(120)		(0.0003)	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	1,227,354	3,448	(3,800)		(1.1022)	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 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2023	2027
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:

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

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
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	146,927,699		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	49,851,141		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	133,563,523	328,901	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	389,109		0	0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,227,354	3,448	0	0.0000 kW
Total		331,958,827	332,349	50	



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0112	146,927,699	0	1.0602	155,772,747
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	146,927,699	0	1.0602	155,772,747
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	49,851,141	0	1.0602	52,852,180
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	49,851,141	0	1.0602	52,852,180
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0090	133,419,543	326,245		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6815	143,981	2,656		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6712	133,419,543	326,245		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4541	143,981	2,656		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	389,109	0	1.0602	412,534
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	389,109	0	1.0602	412,534
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0233	1,227,354	3,448		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0649	1,227,354	3,448		

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

If needed, add extra host here. (II)	Unit	2025		2026		2027
Rate Description						
Network Service Rate	kW					
Line Connection Service Rate	kW					
Transformation Connection Service Rate	kW					
Both Line and Transformation Connection Service Rate	kW	\$	-	\$	-	\$ -
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$		Historical 2025		Current 2026	Forecast 2027



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	59,677	\$5,3280	\$ 317,960	5,080	\$0,6882	\$ 3,496	59,677	\$3,4894	\$ 208,238	\$			\$ 211,733
February	57,320	\$5,3280	\$ 305,400	4,749	\$0,6882	\$ 3,268	57,380	\$3,4894	\$ 200,223	\$			\$ 203,491
March	52,294	\$5,3280	\$ 278,622	4,781	\$0,6882	\$ 3,290	55,753	\$3,4894	\$ 194,545	\$			\$ 197,836
April	51,031	\$5,3280	\$ 271,894	4,205	\$0,6882	\$ 2,894	51,031	\$3,4894	\$ 178,068	\$			\$ 180,962
May	44,770	\$5,3280	\$ 238,534	3,500	\$0,6882	\$ 2,409	44,770	\$3,4894	\$ 156,220	\$			\$ 158,628
June	67,413	\$5,3280	\$ 359,178	5,007	\$0,6882	\$ 3,446	67,426	\$3,4894	\$ 235,278	\$			\$ 238,724
July	66,854	\$5,3280	\$ 356,198	5,164	\$0,6882	\$ 3,554	66,854	\$3,4894	\$ 233,281	\$			\$ 236,835
August	68,657	\$5,3280	\$ 365,806	5,131	\$0,6882	\$ 3,531	68,657	\$3,4894	\$ 239,572	\$			\$ 243,104
September	46,281	\$5,3280	\$ 246,587	3,467	\$0,6882	\$ 2,386	46,281	\$3,4894	\$ 161,494	\$			\$ 163,880
October	51,288	\$5,3280	\$ 273,264	3,694	\$0,6882	\$ 2,542	51,288	\$3,4894	\$ 178,965	\$			\$ 181,508
November	51,869	\$5,3280	\$ 276,357	4,243	\$0,6882	\$ 2,920	51,869	\$3,4894	\$ 180,991	\$			\$ 183,911
December	56,793	\$5,3280	\$ 302,591	4,924	\$0,6882	\$ 3,389	56,793	\$3,4894	\$ 198,172	\$			\$ 201,561
Total	674,247	\$ 5,3280	\$ 3,592,389	53,945	\$ 0,6882	\$ 37,125	677,780	\$ 3,4894	\$ 2,365,047	\$			\$ 2,402,172

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	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	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	Units Billed	Rate	Amount	Amount
January	59,677	\$ 5,3280	\$ 317,960	5,080	\$ 0,6882	\$ 3,496	59,677	\$ 3,4894	\$ 208,238	\$			\$ 211,733
February	57,320	\$ 5,3280	\$ 305,400	4,749	\$ 0,6882	\$ 3,268	57,380	\$ 3,4894	\$ 200,223	\$			\$ 203,491
March	52,294	\$ 5,3280	\$ 278,622	4,781	\$ 0,6882	\$ 3,290	55,753	\$ 3,4894	\$ 194,545	\$			\$ 197,836
April	51,031	\$ 5,3280	\$ 271,894	4,205	\$ 0,6882	\$ 2,894	51,031	\$ 3,4894	\$ 178,068	\$			\$ 180,962
May	44,770	\$ 5,3280	\$ 238,534	3,500	\$ 0,6882	\$ 2,409	44,770	\$ 3,4894	\$ 156,220	\$			\$ 158,628
June	67,413	\$ 5,3280	\$ 359,178	5,007	\$ 0,6882	\$ 3,446	67,426	\$ 3,4894	\$ 235,278	\$			\$ 238,724
July	66,854	\$ 5,3280	\$ 356,198	5,164	\$ 0,6882	\$ 3,554	66,854	\$ 3,4894	\$ 233,281	\$			\$ 236,835
August	68,657	\$ 5,3280	\$ 365,806	5,131	\$ 0,6882	\$ 3,531	68,657	\$ 3,4894	\$ 239,572	\$			\$ 243,104
September	46,281	\$ 5,3280	\$ 246,587	3,467	\$ 0,6882	\$ 2,386	46,281	\$ 3,4894	\$ 161,494	\$			\$ 163,880
October	51,288	\$ 5,3280	\$ 273,264	3,694	\$ 0,6882	\$ 2,542	51,288	\$ 3,4894	\$ 178,965	\$			\$ 181,508
November	51,869	\$ 5,3280	\$ 276,357	4,243	\$ 0,6882	\$ 2,920	51,869	\$ 3,4894	\$ 180,991	\$			\$ 183,911
December	56,793	\$ 5,3280	\$ 302,591	4,924	\$ 0,6882	\$ 3,389	56,793	\$ 3,4894	\$ 198,172	\$			\$ 201,561
Total	674,247	\$ 5,33	\$ 3,592,389	53,945	\$ 0,69	\$ 37,125	677,780	\$ 3,49	\$ 2,365,047	\$			\$ 2,402,172

Low Voltage Switchgear Credit (if applicable)													\$ -
Total including deduction for Low Voltage Switchgear Credit													\$ 2,402,172



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	59,677	\$ 5.4708	\$ 326,482	5,080	\$ 0.7054	\$ 3,583	59,677	\$ 3.5764	\$ 213,430	\$ 217,013
February	57,320	\$ 5.4708	\$ 313,585	4,749	\$ 0.7054	\$ 3,350	57,380	\$ 3.5764	\$ 205,215	\$ 208,565
March	52,294	\$ 5.4708	\$ 286,089	4,781	\$ 0.7054	\$ 3,373	55,753	\$ 3.5764	\$ 199,396	\$ 202,768
April	51,031	\$ 5.4708	\$ 279,181	4,205	\$ 0.7054	\$ 2,966	51,031	\$ 3.5764	\$ 182,508	\$ 185,474
May	44,770	\$ 5.4708	\$ 244,927	3,500	\$ 0.7054	\$ 2,469	44,770	\$ 3.5764	\$ 160,115	\$ 162,584
June	67,413	\$ 5.4708	\$ 368,805	5,007	\$ 0.7054	\$ 3,532	67,426	\$ 3.5764	\$ 241,144	\$ 244,676
July	66,854	\$ 5.4708	\$ 365,745	5,164	\$ 0.7054	\$ 3,643	66,854	\$ 3.5764	\$ 239,097	\$ 242,740
August	68,657	\$ 5.4708	\$ 375,610	5,131	\$ 0.7054	\$ 3,620	68,657	\$ 3.5764	\$ 245,546	\$ 249,165
September	46,281	\$ 5.4708	\$ 253,196	3,467	\$ 0.7054	\$ 2,445	46,281	\$ 3.5764	\$ 165,520	\$ 167,966
October	51,288	\$ 5.4708	\$ 280,588	3,694	\$ 0.7054	\$ 2,606	51,288	\$ 3.5764	\$ 183,428	\$ 186,033
November	51,869	\$ 5.4708	\$ 283,764	4,243	\$ 0.7054	\$ 2,993	51,869	\$ 3.5764	\$ 185,503	\$ 188,497
December	56,793	\$ 5.4708	\$ 310,701	4,924	\$ 0.7054	\$ 3,473	56,793	\$ 3.5764	\$ 203,113	\$ 206,586
Total	674,247	\$ 5.47	\$ 3,688,672	53,945	\$ 0.71	\$ 38,053	677,780	\$ 3.58	\$ 2,424,014	\$ 2,462,066

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	59,677	\$ 5.4708	\$ 326,482	5,080	\$ 0.7054	\$ 3,583	59,677	\$ 3.5764	\$ 213,430	\$ 217,013
February	57,320	\$ 5.4708	\$ 313,585	4,749	\$ 0.7054	\$ 3,350	57,380	\$ 3.5764	\$ 205,215	\$ 208,565
March	52,294	\$ 5.4708	\$ 286,089	4,781	\$ 0.7054	\$ 3,373	55,753	\$ 3.5764	\$ 199,396	\$ 202,768
April	51,031	\$ 5.4708	\$ 279,181	4,205	\$ 0.7054	\$ 2,966	51,031	\$ 3.5764	\$ 182,508	\$ 185,474
May	44,770	\$ 5.4708	\$ 244,927	3,500	\$ 0.7054	\$ 2,469	44,770	\$ 3.5764	\$ 160,115	\$ 162,584
June	67,413	\$ 5.4708	\$ 368,805	5,007	\$ 0.7054	\$ 3,532	67,426	\$ 3.5764	\$ 241,144	\$ 244,676
July	66,854	\$ 5.4708	\$ 365,745	5,164	\$ 0.7054	\$ 3,643	66,854	\$ 3.5764	\$ 239,097	\$ 242,740
August	68,657	\$ 5.4708	\$ 375,610	5,131	\$ 0.7054	\$ 3,620	68,657	\$ 3.5764	\$ 245,546	\$ 249,165
September	46,281	\$ 5.4708	\$ 253,196	3,467	\$ 0.7054	\$ 2,445	46,281	\$ 3.5764	\$ 165,520	\$ 167,966
October	51,288	\$ 5.4708	\$ 280,588	3,694	\$ 0.7054	\$ 2,606	51,288	\$ 3.5764	\$ 183,428	\$ 186,033
November	51,869	\$ 5.4708	\$ 283,764	4,243	\$ 0.7054	\$ 2,993	51,869	\$ 3.5764	\$ 185,503	\$ 188,497
December	56,793	\$ 5.4708	\$ 310,701	4,924	\$ 0.7054	\$ 3,473	56,793	\$ 3.5764	\$ 203,113	\$ 206,586
Total	674,247	\$ 5.47	\$ 3,688,672	53,945	\$ 0.71	\$ 38,053	677,780	\$ 3.58	\$ 2,424,014	\$ 2,462,066

Low Voltage Switchgear Credit (if applicable)	\$ -
Total including deduction for Low Voltage Switchgear Credit	\$ 2,462,066



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	59,677	\$ 5.4708	\$ 326,482	5,080	\$ 0.7054	\$ 3,583	59,677	\$ 3.5764	\$ 213,430	\$ 217,013
February	57,320	\$ 5.4708	\$ 313,585	4,749	\$ 0.7054	\$ 3,350	57,380	\$ 3.5764	\$ 205,215	\$ 208,565
March	52,294	\$ 5.4708	\$ 286,089	4,781	\$ 0.7054	\$ 3,373	55,753	\$ 3.5764	\$ 199,396	\$ 202,768
April	51,031	\$ 5.4708	\$ 279,181	4,205	\$ 0.7054	\$ 2,966	51,031	\$ 3.5764	\$ 182,508	\$ 185,474
May	44,770	\$ 5.4708	\$ 244,927	3,500	\$ 0.7054	\$ 2,469	44,770	\$ 3.5764	\$ 160,115	\$ 162,584
June	67,413	\$ 5.4708	\$ 368,805	5,007	\$ 0.7054	\$ 3,532	67,426	\$ 3.5764	\$ 241,144	\$ 244,676
July	66,854	\$ 5.4708	\$ 365,745	5,164	\$ 0.7054	\$ 3,643	66,854	\$ 3.5764	\$ 239,097	\$ 242,740
August	68,657	\$ 5.4708	\$ 375,610	5,131	\$ 0.7054	\$ 3,620	68,657	\$ 3.5764	\$ 245,546	\$ 249,165
September	46,281	\$ 5.4708	\$ 253,196	3,467	\$ 0.7054	\$ 2,445	46,281	\$ 3.5764	\$ 165,520	\$ 167,966
October	51,288	\$ 5.4708	\$ 280,588	3,694	\$ 0.7054	\$ 2,606	51,288	\$ 3.5764	\$ 183,428	\$ 186,033
November	51,869	\$ 5.4708	\$ 283,764	4,243	\$ 0.7054	\$ 2,993	51,869	\$ 3.5764	\$ 185,503	\$ 188,497
December	56,793	\$ 5.4708	\$ 310,701	4,924	\$ 0.7054	\$ 3,473	56,793	\$ 3.5764	\$ 203,113	\$ 206,586
Total	674,247	\$ 5.47	\$ 3,688,672	53,945	\$ 0.71	\$ 38,053	677,780	\$ 3.58	\$ 2,424,014	\$ 2,462,066

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	59,677	\$ 5.47	\$ 326,482	5,080	\$ 0.71	\$ 3,583	59,677	\$ 3.58	\$ 213,430	\$ 217,013
February	57,320	\$ 5.47	\$ 313,585	4,749	\$ 0.71	\$ 3,350	57,380	\$ 3.58	\$ 205,215	\$ 208,565
March	52,294	\$ 5.47	\$ 286,089	4,781	\$ 0.71	\$ 3,373	55,753	\$ 3.58	\$ 199,396	\$ 202,768
April	51,031	\$ 5.47	\$ 279,181	4,205	\$ 0.71	\$ 2,966	51,031	\$ 3.58	\$ 182,508	\$ 185,474
May	44,770	\$ 5.47	\$ 244,927	3,500	\$ 0.71	\$ 2,469	44,770	\$ 3.58	\$ 160,115	\$ 162,584
June	67,413	\$ 5.47	\$ 368,805	5,007	\$ 0.71	\$ 3,532	67,426	\$ 3.58	\$ 241,144	\$ 244,676
July	66,854	\$ 5.47	\$ 365,745	5,164	\$ 0.71	\$ 3,643	66,854	\$ 3.58	\$ 239,097	\$ 242,740
August	68,657	\$ 5.47	\$ 375,610	5,131	\$ 0.71	\$ 3,620	68,657	\$ 3.58	\$ 245,546	\$ 249,165
September	46,281	\$ 5.47	\$ 253,196	3,467	\$ 0.71	\$ 2,445	46,281	\$ 3.58	\$ 165,520	\$ 167,966
October	51,288	\$ 5.47	\$ 280,588	3,694	\$ 0.71	\$ 2,606	51,288	\$ 3.58	\$ 183,428	\$ 186,033
November	51,869	\$ 5.47	\$ 283,764	4,243	\$ 0.71	\$ 2,993	51,869	\$ 3.58	\$ 185,503	\$ 188,497
December	56,793	\$ 5.47	\$ 310,701	4,924	\$ 0.71	\$ 3,473	56,793	\$ 3.58	\$ 203,113	\$ 206,586
Total	674,247	\$ 5.47	\$ 3,688,672	53,945	\$ 0.71	\$ 38,053	677,780	\$ 3.58	\$ 2,424,014	\$ 2,462,066

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 2,462,066



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0112	155,772,747	0	1,744,655	48.4%	1,783,612	0.0115
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	52,852,180	0	539,092	14.9%	551,130	0.0104
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0090		326,245	1,307,916	36.2%	1,337,121	4.0985
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6815		2,656	1,810	0.1%	1,850	0.6967
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	412,534	0	4,208	0.1%	4,302	0.0104
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0233		3,448	10,424	0.3%	10,657	3.0908

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	155,772,747	0	1,168,296	49.0%	1,206,728	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	52,852,180	0	332,969	14.0%	343,922	0.0065
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6712		326,245	871,465	36.6%	900,133	2.7591
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4541		2,656	1,206	0.1%	1,246	0.4690
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063	412,534	0	2,599	0.1%	2,684	0.0065
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0649		3,448	7,120	0.3%	7,354	2.1328

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	0.0115	155,772,747	0	1,783,612	48.4%	1,783,612	0.0115
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104	52,852,180	0	551,130	14.9%	551,130	0.0104
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0985		326,245	1,337,121	36.2%	1,337,121	4.0985
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6967		2,656	1,851	0.1%	1,851	0.6967
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104	412,534	0	4,302	0.1%	4,302	0.0104
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0908		3,448	10,657	0.3%	10,657	3.0908

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	0.0077	155,772,747	0	1,206,728	49.0%	1,206,728	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065	52,852,180	0	343,922	14.0%	343,922	0.0065
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.7591		326,245	900,133	36.6%	900,133	2.7591
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4690		2,656	1,246	0.1%	1,246	0.4690
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0065	412,534	0	2,684	0.1%	2,684	0.0065
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1328		3,448	7,354	0.3%	7,354	2.1328



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Price Escalator	3.00%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	2.85%
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	32.93				2.85%	33.87	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	27.9		0.0185		2.85%	28.70	0.0190
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	123.55		4.8578		2.85%	127.07	4.9962
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.83		0.0196		2.85%	0.85	0.0202
STREET LIGHTING SERVICE CLASSIFICATION	2		8.3816		2.85%	2.06	8.6205
microFIT SERVICE CLASSIFICATION	5					5	

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

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

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

\$	44.47
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Miscellaneous Service Charges

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

Retail Service Charges

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

* OEB approved inflation rate effective in 2027

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 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, 2027) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

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

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE		DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

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

APPENDIX D - 2025-0042 Approved 2026 Tariff Sheet (January 1, 2026)



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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.

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	\$	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	0.0112
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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification 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	0.0102
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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

GENERAL SERVICE 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
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	4.0090
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6815
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6712
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4541

MONTHLY RATES AND CHARGES - Regulatory Component

Issued Month day, Year



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification 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	\$	0.83
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	0.0102
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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification 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)	\$	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	3.0233
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0649

MONTHLY RATES AND CHARGES - Regulatory Component

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



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

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)

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	2. Current Tariff Schedule
(effective annual rate 19.56% per annum or 0.04896% compounded daily)	

Issued	Month	day	Year
%			1.50



Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

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

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	\$	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 E - Commodity Accounts Analysis Workform

Commodity Accounts Analysis Workform for 2027 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 2024 balances that were reviewed in the 2026 rate application were to be selected, select 2024)

Year Selected

2024

Instructions:

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

For example:

• Scenario a - If 2024 balances were last approved on a final basis - Select 2024 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

• Scenario bi - If 2024 balances were last approved on an interim basis and there are no changes to 2025 balances - Select 2025 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

• Scenario bii - If 2024 balances were last approved on an interim basis, there are changes to 2024 balances, and 2023 balances were last approved for disposition - Select 2023 and GA Analysis Workforms for 2024 and 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

2) Complete the GA Analysis Workform for each year generated.

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

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

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2025	\$ (439,814)	\$ (855,765)	\$ 389,703	\$ (466,062)	\$ (26,248)	\$ 3,349,196	-0.8%

Account 1588 Reconciliation Summary

2025	0.1%
Cumulative Balance	0.1%

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with 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		2025		
Total Metered excluding WMP	C = A+B	329,841,221	kWh	100%
RPP	A	204,594,219	kWh	62.0%
Non-RPP	B = D+E	125,247,002	kWh	38.0%
Non-RPP Class A	D	53,794,469	kWh	16.3%
Non-RPP Class B*	E	71,452,533	kWh	21.7%

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

Note 3 GA Billing Rate

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 Analysis of Expected GA Amount

Year	2025								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	6,309,836	6,309,836	7,008,732	7,008,732	0.08390	\$ 588,033	0.04110	\$ 288,059	\$ (299,974)
February	7,028,166	7,028,166	6,327,780	6,327,780	0.08900	\$ 563,172	0.03000	\$ 18,983	\$ (544,189)
March	6,327,961	6,327,961	6,341,593	6,341,593	0.04110	\$ 260,639	0.06950	\$ 440,741	\$ 180,101
April	6,341,412	6,341,412	5,930,585	5,930,585	0.03000	\$ 17,792	0.06920	\$ 410,396	\$ 392,605
May	5,930,531	5,930,531	5,896,800	5,896,800	0.04010	\$ 236,462	0.13490	\$ 795,478	\$ 559,017
June	5,667,456	5,667,456	5,890,981	5,890,981	0.06900	\$ 524,297	0.05970	\$ 351,692	\$ (172,606)
July	5,890,996	5,890,996	6,498,435	6,498,435	0.11590	\$ 753,169	0.01440	\$ 93,577	\$ (659,591)
August	6,727,716	6,727,716	6,563,572	6,563,572	0.03000	\$ 19,691	0.03010	\$ 197,564	\$ 177,873
September	6,564,464	6,564,464	5,974,890	5,974,890	0.03000	\$ 17,925	0.06190	\$ 369,846	\$ 351,921
October	5,973,410	5,973,410	5,900,562	5,900,562	0.07480	\$ 441,362	0.04890	\$ 288,537	\$ (152,825)
November	5,901,252	5,901,252	6,311,222	6,311,222	0.03960	\$ 249,924	0.01820	\$ 114,864	\$ (135,060)
December	6,310,519	6,310,519	7,083,400	7,083,400	0.02230	\$ 157,960	-0.00290	\$ (20,542)	\$ (178,502)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	74,973,719	74,973,719	75,728,553	75,728,553		\$ 3,830,426		\$ 3,349,196	\$ (481,230)

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
76,665,001	75,728,553	936,449	0.04423	\$ 41,416

*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	\$ (439,814)
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Calculated Loss Factor	1.0598
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0602
Difference	-0.0004

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.

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 Adjustments
				Principal Adjustment on DVA Continuity Schedule
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (855,765)		If "no", please provide an explanation
	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 14,122	Reversal of 2024 RPP Trueup of GA/Power allocation of part of final reconciliation posted in GL in 2025	Yes
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ 41,109	RPP second true up for Oct-Dec 2025 posted in 2026	Yes
2a	Remove prior year end unbilled to actual revenue differences	\$ 243,072		Yes
2b	Add current year end unbilled to actual revenue differences	\$ 1,538	GA portion of Dec 2025 unbilled revenue was overaccrued by 2k	Yes
3a	Significant prior period billing adjustments recorded in current year.			
3b	Significant current period billing adjustments recorded in other year(s).			
4	CT 148 prior period adjustments recorded in the current year.			
5a	IESO Settlement Adjustments - within 24 months of IESO invoice			
5b	IESO Settlement Adjustments - outside of 24 months of IESO invoice			
6	GA Accrual vs. Actual Variance Reversal	\$ (73,195)	2024 year end accrual of GA costs were underaccrued by \$73k (reversal)	Yes
7	GA Accrual vs. Actual Variance	\$ 163,057	2025 year end accrual of GA costs were under accrued by \$163k	Yes
8				
9				
10				

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (466,062)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (439,814)
	Unresolved Difference	\$ (26,248)
	Unresolved Difference as % of Expected GA Payments to IESO	-0.8%



Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Purchased	Account 1588 as % of Account 4705
	Transactions ¹	Principal Adjustments ²	Reconciling Items ³	Total Activity in Calendar Year		
2025	458,466	-	38,041	-	29,626	34,274,196
Cumulative	458,466	-	38,041	-	29,626	34,274,196

Notes

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

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

Refer to 7b) Reconciling items below

Note 7a **Principal Adjustments Breakdown**

	Item	Amount	Explanation
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year	\$ (14,122)	Prior year reversal
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year	\$ (41,109)	Accrued costs were overestimated
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year	\$ (169,709)	Prior year reversal
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year	\$ (524,923)	Accrued costs were overestimated
3a	Remove prior year end unbilled to actual revenue differences	\$ 207,567	Prior year reversal
3b	Add current year end unbilled to actual revenue differences	\$ 33,410	Accrued costs were overestimated
4a	Significant prior period billing adjustments recorded in current year		
4b	Significant current period billing adjustments recorded in other year(s)		
5	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
6	Cost of power accrual for 2024 vs Actual per IESO bill	\$ (43,820)	Prior year reversal
7	Cost of power accrual for 2025 vs Actual per IESO bill	\$ 514,865	Accrued costs were underestimated
8	Total Principal Adjustments	\$ (38,041)	

Note 7b **Reconciling Items**

	Item	Amount	Explanation
1a	Prior period billing adjustments recorded in current year		
1b	Current period billing adjustments recorded in other year(s)		
2a	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)	\$ (390,799)	EEDO was approved for updated loss factors in its recent cost of service (EB-2022-0028) effective October 1, 2023. For 2025, 98.86% 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% - 98.86% = 1.14% shortfall). Refer to section 6.Commodity Variance Workform for calculation detail.
2b	Other reconciling items		
	Total Reconciling Items	\$ (390,799)	

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	(\$14,122)	Yes	
2 Unbilled to actual revenue differences	(\$243,072)	Yes	
3 GA Accrual vs. Actual	\$73,195	Yes	
4			
Total	(\$183,999)		
Total principal adjustments included in last approved balance	(\$183,999)		
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	\$14,122	Yes	
2 Unbilled to actual revenue differences	(\$207,567)	Yes	
3 Cost of power accrual for 2024 vs Actual per IESO bill	\$43,820	Yes	
4 CT 142 true-up based on actuals	\$169,709	Yes	
Total	\$20,084		
Total principal adjustments included in last approved balance	\$20,084		
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. 2025 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ratio 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	\$14,122	2025
	2 Unbilled to actual revenue differences	\$243,072	2025
	3 GA Accrual vs. Actual	(\$73,195)	2025
	4		
	Total Reversal Principal Adjustments	\$183,999	
2025	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	\$41,109	2026
	2 Unbilled to actual revenue differences	\$1,538	2026
	3 GA Accrual vs. Actual Variance Reversal	\$163,057	2026
	Total Current Year Principal Adjustments	\$205,704	
	Total Principal Adjustments to be included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	\$389,703	

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	(\$14,122)	2025
	2 Unbilled to actual revenue differences	\$207,567	2025
	3 Cost of power accrual for 2024 vs Actual per IESO bill	(\$43,820)	2025
	4 CT 142 true-up based on actuals	(\$169,709)	2025
	Total Reversal Principal Adjustments	(\$20,084)	
2025	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(\$41,109)	2026
	2 CT 1142/142 true-up based on actuals	(\$534,923)	2026
	3 Unbilled to actual revenue differences	\$33,410	2026
	Total Current Year Principal Adjustments	(\$17,957)	
	Total Principal Adjustments to be included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(\$38,041)	