



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

**2025 Incentive Regulation Mechanism  
Rate Application**

**EB-2024-0020**

**For Rates Effective January 1, 2025**

**Submitted on August 15, 2024**



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

August 15, 2024

Ms. Nancy Marconi  
Registrar  
Ontario Energy Board  
27-2300 Yonge Street  
Toronto, ON M4P 1E4

Dear Ms. Marconi:

**RE: EPCOR Electricity Distribution Ontario Inc. (“EEDO”) - License ED-2002-0518  
2025 IRM Application EB-2024-0020**

In accordance with instructions released by the Ontario Energy Board (“OEB”) updating Chapter 3 of the *Filing Requirements for Electricity Distribution Rate Applications*, EEDO submits its application for approval of the 4<sup>th</sup> Generation Incentive Rate-setting Mechanism based rates, effective January 1, 2025.

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

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

Yours truly,

Tim Hesselink, CPA  
Senior Manager, Regulatory Affairs  
EPCOR Electricity Distribution Ontario Inc.  
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- A Proposed 2025 Tariff Sheet (from Rate Generator file)
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- C IRM Rate Generator
- D 2023-0018 Approved 2024 Tariff Sheet (May 1, 2024)
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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, 2025.

### 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, where provision was given to file for its first IRM adjustment for rates effective May 1, 2024<sup>1</sup>. EEDO was also permitted to apply for IRM adjustments effective January 1 for subsequent years of the IRM period (this application).
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, 2025.

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<sup>1</sup> EB-2022-0028 Decision & Order, June 15, 2023, Page 40.

5. EEDO is seeking approval for electricity distribution rates using the OEB's 2025 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, 2025;
  - A rate rider for Disposition of Group 1 Accounts;
  - Updated Retail Transmission Service rates effective January 1, 2025;
  - An order declaring EEDO's current (i.e. 2024) rates as interim rates effective January 1, 2025, and a rider that would allow for the recovery of any foregone incremental revenue between January 1, 2025 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, 2025; 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)). EEDO's office is closed to the public, but the applicant will provide a copy for anyone requesting the material.

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

Tim Hesselink, CPA  
Senior Manager, Regulatory Affairs  
EPCOR Electricity Distribution Ontario Inc.  
43 Stewart Road  
Collingwood, ON L9Y 4M7  
Phone: (249) 225-5104  
[thesselink@epcor.com](mailto:thesselink@epcor.com)

11. In addition to the written evidence provided herein, the following live Microsoft Excel models have been filed in conjunction with the Application:

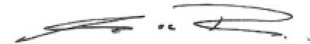
- EB\_2024-0020\_EEDO\_RATE\_GENERATOR
- EB\_2024-0020\_EEDO\_GA\_ANALYSIS\_WORKFORM

## Certification of Evidence

As Chief Executive Officer of EPCOR Electricity Distribution Ontario Inc., I certify to the best of my knowledge, that the evidence filed in EEDO's 2025 4th Generation IRM Application is accurate and that EEDO has robust processes and internal controls in place for the preparation, review, verification and oversight of the accounts balances being requested for disposition, consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised on June 18, 2024.

The evidence filed in support of this application does not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

Dated in Toronto, Ontario, This 15<sup>th</sup> day of August, 2024



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Susannah Robinson  
Chief Executive Officer  
EPCOR Electricity Distribution Ontario Inc.

# 1 Management Summary

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## 3 1. Introduction

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

7 EEDO filed a 2024 IRM application (EB-2023-0018) for rates effective May 1, 2024. A  
8 decision and order approving these rates was received March 21, 2024. These are  
9 EEDO's currently approved distribution rates.

10 EEDO has selected the Price Cap Incentive Rate-setting ("Price Cap IR") option to file its  
11 2025 Distribution Rate Application. In preparing this Application, EEDO has complied with  
12 Chapter 3, Incentive Rate Setting Applications, of the Board's Filing Requirements for  
13 Distribution Rate Applications – 2024 Edition for 2025 Rate Applications, dated June 18,  
14 2024 (the "Filing Requirements").

15 All rates referenced in this Application and included in the accompanying 2025 Proposed  
16 Tariff of Rates and Charges are based on the output of the OEB's 2025 IRM Rate  
17 Generator Model, as posted on the OEB website July 18, 2025 (the "2025 IRM Model" or  
18 the "Model").

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

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



## 1 **2. Price Cap Adjustment**

2 The rates and tariffs entered in the Rate Generator Model are taken from the Board-  
3 approved 2024 Tariff of Rates and Charges, as per the Board Rate Order (EB-2023-0018)  
4 dated March 21, 2024 and attached to this Application as Appendix D.

5 EEDO has the following rate classes:

- 6     ▪ Residential
- 7     ▪ General Service Less Than 50 kW
- 8     ▪ General Service Greater Than kW
- 9     ▪ Unmetered Scattered Load
- 10    ▪ Street Lighting

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

16 The Price Cap index of 3.45% is calculated in the Board's Rate Generator model, based  
17 on the preliminary 4<sup>th</sup> GIRM parameters. This is determined using an inflation factor of  
18 3.60%, a productivity factor of 0.00%, and offset by a stretch factor of 0.15% (Cohort II)  
19 based on the updated benchmarking study for use for rates effective in 2025<sup>2</sup>.

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<sup>2</sup> Incentive Rate Setting: 2023 Benchmarking Update for Determination of 2024 Stretch Factor Rankings -  
Board File No.: EB-2010-0379, August 6, 2024.

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

2 Section 3.2.10 of the Filing Requirements states:

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

9 In 2023, EPCOR received a Cost of Service (“COS”) decision for approval of new rates  
10 implemented on October 1, 2023. The deemed ROE of 9.36% represent EPCOR’s rate of  
11 return if new rates were implemented on January 1st, 2023. As such, the comparison of  
12 2023 actuals to the approved 2023 ROE would not represent the entire years’ earned  
13 return. Rather, 2023 actuals are the result of a combination of Jan-Sept at the approved  
14 2013 COS rates and Oct-Dec at the approved 2023 COS rates.

15 In general, the long length of time since the 2013 COS is the largest contributing factor to  
16 variances. When EPCOR purchased the corporation in 2018, the share purchase  
17 agreement included a commitment to defer rebasing for 5 years and the corporation was  
18 already due for rebasing at that point in time. Therefore, the shareholder is absorbing the  
19 lost ROE increases typically expected by 10 years since rebasing. Additionally, with the  
20 increased capital additions over that extended period, EPCOR experienced higher  
21 amortization and interest. Accompanying the capital growth, the growth in the OM&A  
22 expenses year over year combined with the loss of the shared service agreement with the  
23 Town of Collingwood in 2016/2017 has driven increases as well.

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

Year	Approved ROE	Achieved ROE	Over (Under) Earned
2019	8.98%	<b>2.77%</b>	-6.21%
2020	8.98%	<b>-1.77%</b>	-10.75%
2021	8.98%	<b>3.47%</b>	-5.51%
2022	8.98%	<b>0.75%</b>	-8.23%
2023	9.36%	<b>3.95%</b>	-5.41%

1 **3. Tax Changes**

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

5 At the time of filing this Application, there are no known legislated tax changes applicable  
6 to EEDO. As part of the most recent cost of service, EEDO was approved for a taxable  
7 income of \$0<sup>3</sup>.

8 EEDO recognizes that should further legislated tax changes for 2025 occur during the  
9 course of this proceeding, the tax change calculation may be updated and rate riders  
10 updated as part of the draft Rate Order process.

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<sup>3</sup> EB-2022-0028 Decision & Order, June 15, 2023, Page 29.

1 **4. Retail Transmission Service Rates**

2 EEDO has adjusted its Retail Transmission Service Rates (RTSR) to recover the  
 3 wholesale transmission costs that it will be charging. EEDO used the Board’s 2025 RTSR  
 4 worksheets included in the 2025 IRM Rate Generator model and followed the direction in  
 5 the Board’s *Guideline: Electricity Distribution Retail Transmission Service Rates, G-2008-*  
 6 *0001, Revision 4.0, June 28, 2012.*

7 EEDO is billed for transmission costs for all delivery points by Hydro One Networks Inc.  
 8 (HONI) and has entered HONI’s 2025 preliminary rates into the model. Residential  
 9 customers can expect a monthly increase of approximately \$1.35 based on these updated  
 10 rates. EEDO anticipates that information regarding 2025 wholesale transmission rates will  
 11 be available and that the RTSR Model will be updated with 2025 wholesale rates at the  
 12 time of the draft Rate Order filing. All of EEDO’s transmission costs are invoiced from  
 13 HONI. EEDO has determined the 2023 wholesale quantities billed. The 2023 wholesale  
 14 quantities and the 2024 approved wholesale rates were used to calculate the estimated  
 15 wholesale transmission costs for 2024 and for 2025.

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**Table 4.1: Proposed RTSR Rates**

<b>RTSR - Network</b>				
<b>Rate Class</b>	<b>Unit</b>	<b>Current</b>	<b>Proposed</b>	<b>Variance</b>
Residential	kWh	0.0101	0.0102	1%
GS<50kW	kWh	0.0092	0.0093	1%
GS>50kW	kW	3.6134	3.6400	1%
USL	kWh	0.0092	0.0093	1%
Street Lighting	kW	2.7251	2.7452	1%

<b>RTSR - Connection</b>				
<b>Rate Class</b>	<b>Unit</b>	<b>Current</b>	<b>Proposed</b>	<b>Variance</b>
Residential	kWh	0.0071	0.0071	0%
GS<50kW	kWh	0.0059	0.0059	0%
GS>50kW	kW	2.5131	2.5160	0%
USL	kWh	0.0059	0.0059	0%
Street Lighting	kW	1.9427	1.9449	0%

1 **5. Deferral and Variance Accounts**

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

7 EEDO has entered the data for the Group 1 Accounts into the appropriate schedules of  
8 the IRM Rate Generator model (Appendix C). Table 5.1 below summarizes the Group 1  
9 Account balances as at December 31, 2023, as per the model. EEDO has reviewed and  
10 can confirm that the prepopulated billing determinants are correct.

11 Accounts 1588 and 1589 were last approved for disposition as part of hearing EB-2023-  
12 0018, on a final basis for balances as of December 31, 2022.

13 **Table 5.1: Summary of the Group 1 Account Balances**  
14 **at December 31, 2023**

Account Description	Account	Amount	Interest	Total Claim
LV Variance Account	1550	\$412,556	\$70,900	\$483,457
Smart Metering Entity Charge Variance Account	1551	(\$29,803)	(\$1,525)	(\$31,328)
RSVA - Wholesale Market Service Charge	1580	(\$310,306)	(\$22,945)	(\$333,251)
Variance WMS – Sub-account CBR Class A	1580	\$0	\$0	\$0
Variance WMS – Sub-account CBR Class B	1580	\$26,550	\$246	\$26,795
RSVA - Retail Transmission Network Charge	1584	\$224,630	\$15,358	\$239,988
RSVA - Retail Transmission Connection Charge	1586	\$369,576	\$27,589	\$397,164
RSVA - Power	1588	(\$110,315)	\$3,019	(\$107,296)
RSVA - Global Adjustment	1589	\$179,235	\$18,023	\$197,258
Disposition and Recovery of Regulatory Balances (2018)	1595	\$1,612	\$17,723	\$19,335
Disposition and Recovery of Regulatory Balances (2018)	1595	\$20,309	\$43,485	\$63,794
<b>Total Group 1 Balance</b>		<b>\$784,044</b>	<b>\$171,874</b>	<b>\$955,918</b>
Threshold Test (Total claim per kWh)				<b>\$ 0.0031</b>

15  
16 As shown in Table 5.1, the threshold of \$0.0010 per kWh debit or (credit) has been  
17 exceeded and as a result, EEDO has requested disposition of Group 1 balances over a  
18 twelve month period.

19 EEDO has not made any adjustments to balances previously approved by the OEB on a  
20 final basis.

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1 **Cost of Power Reconciliation and Continuity Schedule Adjustments**

2 As per section 3.2.6, of the filing requirements, distributors must provide an explanation  
3 of the account balances on Tab 3. Continuity Schedule of the rate generator model differ  
4 from the account balances in the trial balance reported through the RRR and the audited  
5 financial statements and which have been reflected in the prepopulated rate generator  
6 model. Furthermore, as per section 3.2.6.3, of the filing requirements per the OEB’s letter  
7 titled Guidance on Disposition of Accounts 1588 and 1589, applicants must reflect RPP  
8 Settlement true-up claims pertaining to the period that is being requested for disposition  
9 in the RSVA Power (Account 1588) and RSVA GA (Account 1589) variance accounts. A  
10 principal adjustment of (\$160,244) was included in account 1588 - RSVA - Power which  
11 was comprised of the amounts in the table below:

12 **Table 5.2: 2023 1588 - RSVA Power Principal Adjustments (\$)**

13

<b>Account 1588 - RSVA Power</b>			
<b>Year</b>	<b>Adjustment Description</b>	<b>Amount</b>	<b>Year Recorded in GL</b>
2023	<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	(555)	2023
2	CT 1142/142 true-up based on actuals	18,841	2023
3	Unbilled to actual revenue differences	(30,488)	2023
	<b>Total Reversal Principal Adjustments</b>	(12,203)	
2024	<i>Current year principal adjustments</i>		
1	CT 148 true-up of GA Charges based on actual RPP volumes	8,167	2024
2	Unbilled to actual revenue differences	(59,245)	2024
3	Cost of power accrual for 2023 vs Actual per IESO bill	(79,925)	2024
4	CT 142 true-up based on actuals	(17,039)	2024
	<b>Total Current Year Principal Adjustments</b>	(148,042)	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule</b>		(160,244)

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1 A principal adjustment of (\$74,823) was included in account 1589 - RSVA - Global  
2 Adjustment which was comprised of the amounts in the table below:

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**Table 5.3: 2023 1589 - RSVA Global Adjustment Principal Adjustments (\$)**

<b>Account 1589 - RSVA Global Adjustment</b>					
<b>Year</b>	<b>Adjustment Description</b>			<b>Amount</b>	<b>Year Recorded in GL</b>
2023	<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		555	2023
	2	Unbilled to actual revenue differences		137,798	2023
	<b>Total Reversal Principal Adjustments</b>			138,353	
2024	<i>Current year principal adjustments</i>				
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		(8,167)	2024
	2	Unbilled to actual revenue differences		(197,448)	2024
	3	GA Accrual vs. Actual		(7,561)	2024
	<b>Total Current Year Principal Adjustments</b>			(213,176)	
	<b>Total Principal Adjustments to be Included on DVA Continuity Schedule</b>			(74,823)	

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8 Details of principal adjustments can also be found in the 2024-0020\_GA Analysis  
9 Workform.

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1 **Recovery of Regulatory Balances (2019) - 1595**

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 2021 rate riders expire on April 30, 2022, the balance of sub-*  
7 *account 1595 (2021) is eligible to be disposed after the account balance as of*  
8 *December 31, 2024 has been audited. Therefore, sub-account 1595 (2021) would*  
9 *be eligible for disposition in the 2026 rate year.*

10 Based on this guidance, EEDO is including a request for a disposition of Recovery of  
11 Regulatory Balances (2019) – 1595 related to EB-2018-0025 approved balances and  
12 Regulatory Balances (2020) – 1595 related to EB-2019-0027.

13 As 2019 rate riders expired on April 30, 2020, the balance of sub-account 1595 (2019) is  
14 eligible to be disposed after the account balance as of December 31, 2022 has been  
15 audited. Therefore, sub-account 1595 (2019) would be eligible for disposition in the 2024  
16 rate year.

17 As 2020 rate riders expired on October 31, 2021, the balance of sub-account 1595 (2020)  
18 is eligible to be disposed after the account balance as of December 31, 2023 has been  
19 audited. Therefore, sub-account 1595 (2020) would be eligible for disposition in the 2025  
20 rate year.

21 EEDO confirms that this is the first disposition of the residual balances in Account 1595  
22 (2019) and 1595 (2020) Sub-accounts.

23



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**Table 5.4: 1595 – 2019 Balance**

<b>1595-2019</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Approved Disposition Balance	\$476,453	\$476,453	\$476,453	\$476,453	\$476,453	\$476,453
Recovery Balance	<u>(\$271,272)</u>	<u>(\$474,841)</u>	<u>(\$474,841)</u>	<u>(\$474,841)</u>	<u>(\$474,841)</u>	<u>(\$474,841)</u>
<b>Total Principal Balance</b>	<b>\$205,181</b>	<b>\$1,612</b>	<b>\$1,612</b>	<b>\$1,612</b>	<b>\$1,612</b>	<b>\$1,612</b>
Approved Carrying Charges	\$10,897	\$10,897	\$10,897	\$10,897	\$10,897	\$10,897
Carrying Charges	<u>\$5,548</u>	<u>\$6,618</u>	<u>\$6,627</u>	<u>\$6,658</u>	<u>\$6,740</u>	<u>\$6,826</u>
<b>Total Carrying Charges</b>	<b>\$16,445</b>	<b>\$17,515</b>	<b>\$17,524</b>	<b>\$17,555</b>	<b>\$17,637</b>	<b>\$17,723</b>
<b>Total Balance</b>	<b>\$221,626</b>	<b>\$19,127</b>	<b>\$19,136</b>	<b>\$19,167</b>	<b>\$19,249</b>	<b>\$19,335</b>

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**Table 5.5: 1595 – 2020 Balance**

<b>1595-2020</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Approved Disposition Balance	\$708,219	\$708,219	\$708,219	\$708,219	\$708,219
Recovery Balance	<u>(\$119,399)</u>	<u>(\$687,903)</u>	<u>(\$687,903)</u>	<u>(\$687,910)</u>	<u>(\$687,910)</u>
<b>Total Principal Balance</b>	<b>\$588,820</b>	<b>\$20,316</b>	<b>\$20,316</b>	<b>\$20,309</b>	<b>\$20,309</b>
Approved Carrying Charges	\$34,854	\$34,854	\$34,854	\$34,854	\$34,854
Carrying Charges	<u>\$4,584</u>	<u>\$6,127</u>	<u>\$6,518</u>	<u>\$7,543</u>	<u>\$8,631</u>
<b>Total Carrying Charges</b>	<b>\$39,438</b>	<b>\$40,981</b>	<b>\$41,372</b>	<b>\$42,397</b>	<b>\$43,485</b>
<b>Total Balance</b>	<b>\$628,258</b>	<b>\$61,296</b>	<b>\$61,687</b>	<b>\$62,706</b>	<b>\$63,794</b>

4

5 The balances in 1595-2019 and 1595-2020 have been allocated based on the values in  
6 EB-2018-0025 & EB-2019-0027 IRM Rate Generator Models, Tab 5, allocating Def-Var-  
7 Balances based on the totals from accounts 1550-1588, which results in the following  
8 allocations:

9

**Table 5.6: Balance Allocation**

10

<b>Rate Class</b>	<b>EB-2018-0025 Allocation Amount</b>	<b>Allocation %</b>	<b>EB-2019-0027 Allocation Amount</b>	<b>Allocation %</b>
Residential	\$19,578	32%	\$104,466	37%
GS<50kW	\$9,197	15%	\$43,298	16%
GS>50kw	\$32,252	53%	\$129,838	47%
USL	\$87	0%	\$381	0%
Streetlights	<u>\$268</u>	<u>0%</u>	<u>\$1,157</u>	<u>0%</u>
<b>Total</b>	<b>\$61,383</b>	<b>100%</b>	<b>\$279,141</b>	<b>100%</b>

11

## 1 **6. Global Adjustment (“GA”)**

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

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

9 The IESO data submission is filed using the 2<sup>nd</sup> monthly estimate of the GA.

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

14

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

- 18 • Total System Load
- 19 • Less Non-RPP Interval Metered Customers
- 20 • Less Streetlighting
- 21 • Less Non-Designated Loads
  - 22 ○ Non-interval metered spot rate customers
  - 23 ○ Retail customers: settlement information for the current  
24 month is not available for retail customers so billed  
25 information for the month from the billing system is used as  
26 an estimate.

27

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

32

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

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

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

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

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

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

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

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

1 **Global Adjustment Work Form & Reconciliation**

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 Work form 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 2024-0020 GA Analysis Workform has been  
6 included as part of this application which includes the following reconciliation items

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

<b>Item</b>	<b>Amount</b>
<b>Net Change in Principal Balance in the GL</b>	\$254,059
True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$555
True-up of GA Charges based on Actual Non-RPP Volumes - current year	(\$8,167)
Remove prior year end unbilled to actual revenue differences	\$137,798
Add current year end unbilled to actual revenue differences	(\$197,448)
GA Accrual vs. Actual	(\$7,561)
<b>Adjusted Net Change in Principal Balance in the GL</b>	\$179,235
<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	<u>\$191,353</u>
<b>Unresolved Difference</b>	(\$12,117)
<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>-0.2%</u>

8

9 After removal of these reconciliation items, an unresolved difference of \$12,117 remains  
10 which results in Unresolved Difference as % of Expected GA Payments to IESO of -0.2%  
11 which is within the expected tolerance levels.

12

## 1 **7. Rate Change Summary and Bill Impacts**

2 Appendix A provides the proposed Tariff of Rates and Charges, incorporating the effect  
3 of the 2025 price cap adjustment and updated transmission rates. Appendix B shows the  
4 resulting bill impacts, as calculated by the Board's Rate Generator model.

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

### 7 **Bill Impacts for EEDO Customers:**

- 8 • A typical Residential customer using 750 kWh per month will see an increase of  
9 \$1.06 (3.4%) in the distribution component of their bill. The total delivery  
10 component will increase by \$2.79 (6.1%). The total monthly bill is expected to  
11 increase by \$2.68 (1.9%).
- 12 • A typical General Service less than 50 kW demand customer using 2,000 kWh per  
13 month will see an increase of \$2.10 (3.3%) in the distribution component of their  
14 bill. The total delivery component will increase by \$7.10 (7.2%). The total monthly  
15 bill is expected to increase by \$6.85 (2.0%).
- 16 • A typical Class B General Service 50 to 4,999 kW demand customers (using 250  
17 kW demand and consuming 86,000 kWh per month) will see an increase of \$43.11  
18 (3.1%) in the distribution component of their bill. The total delivery component will  
19 increase by \$549.81 (21.9%). The total monthly bill is expected to increase by  
20 \$629.61 (3.9%).
- 21 • A typical Unmetered Scattered Load customer using 150 kWh per month will see  
22 an increase of \$0.12 (3.5%) in the distribution component of their bill. The total  
23 delivery component will increase by \$0.96 (15.9%). The total monthly bill is  
24 expected to increase by \$1.10 (3.8%).
- 25 • A typical Streetlighting customer (using 100 kW demand and consuming 15,000  
26 kWh per month with 1,000 connections) will see an increase of \$86.99 (2.3%) in  
27 the distribution component of their bill. The total delivery component will increase  
28 by \$222.41 (5.4%). The total monthly bill is expected to increase by \$253.84  
29 (3.4%).

1

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

RATE CLASS	Usage Base	Average Bill 2024	Average Bill 2025	Total Bill Impact	
		\$	\$	\$	%
Residential (RPP)	750 kWh	\$138.37	\$141.05	\$2.68	1.9%
GS<50kW	2000 kWh	\$343.64	\$350.49	\$6.85	2.0%
GS>50kW	250 kW	\$16,265.09	\$16,894.71	\$629.61	3.9%
USL	150 kWh	\$29.14	\$30.25	\$1.10	3.8%
Streetlighting	100 kW	\$7,532.13	\$7,785.97	\$253.84	3.4%

2

3

## **APPENDIX A - Proposed 2024 Tariff Sheet**

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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

EB-2024-0020

### RESIDENTIAL SERVICE CLASSIFICATION

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

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

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



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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**EB-2024-0020**

Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025  
Applicable only for Non-RPP Class B Customers

\$/kWh (0.0018)

Retail Transmission Rate - Network Service Rate

\$/kWh 0.0102

Retail Transmission Rate - Line and Transformation Connection Service Rate

\$/kWh 0.0071

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

Wholesale Market Service Rate (WMS) - not including CBR

\$/kWh 0.0041

Capacity Based Recovery (CBR) - Applicable for Class B Customers

\$/kWh 0.0004

Rural or Remote Electricity Rate Protection Charge (RRRP)

\$/kWh 0.0014

Standard Supply Service - Administrative Charge (if applicable)

\$ 0.25

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2025

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EB-2024-0020

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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**EB-2024-0020**

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

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

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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

EB-2024-0020

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

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

#### APPLICATION

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

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

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	119.31
Rate Rider for Mist Meter Deferral Account - effective until September 30, 2025	\$	91.12
Distribution Volumetric Rate	\$/kW	4.6913
Low Voltage Service Rate	\$/kW	1.3717
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.7961

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

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**EB-2024-0020**

Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0381
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0669)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0230)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	0.3142
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5650)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	1.5561
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	0.8073
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	1.3791
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.2402
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kW	0.0481
Retail Transmission Rate - Network Service Rate	\$/kW	3.6400
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5160

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

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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EB-2024-0020

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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

**EB-2024-0020**

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

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

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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

EB-2024-0020

### STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.93
Distribution Volumetric Rate	\$/kW	8.0943
Low Voltage Service Rate	\$/kW	1.0604
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.9762
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kW	0.0374
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025		
Applicable only for Class B Customers	\$/kW	(0.0643)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025		
Applicable only for Class B Customers	\$/kW	(0.0204)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.8818
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025		
Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	2.0171
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025		
Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	(1.1501)



# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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

**EB-2024-0020**

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kW	12.1718
Retail Transmission Rate - Network Service Rate	\$/kW	2.7452
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9449

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

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2025

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EB-2024-0020

### microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

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**EB-2024-0020**

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

### Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily)	%	1.50
Reconnection at meter - during regular hours	\$	40.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

### Other

Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14

## RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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**EB-2024-0020**

More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

### LOSS FACTORS

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

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

## **APPENDIX B - Bill Impacts Summary**





Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
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	\$ 30.74	1	\$ 30.74	\$ 31.80	1	\$ 31.80	\$ 1.06	3.45%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.88	1	\$ 0.88	\$ 0.88	1	\$ 0.88	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 31.62</b>			<b>\$ 32.68</b>	<b>\$ 1.06</b>	<b>3.35%</b>
Line Losses on Cost of Power	\$ 0.1114	45	\$ 5.03	\$ 0.1114	45	\$ 5.03	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0075	750	\$ 5.63	\$ 0.0097	750	\$ 7.28	\$ 1.65	29.33%
CBR Class B Rate Riders	-\$ 0.0003	750	\$ (0.23)	-\$ 0.0002	750	\$ (0.15)	\$ 0.08	-33.33%
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	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 45.54</b>			<b>\$ 48.33</b>	<b>\$ 2.79</b>	<b>6.12%</b>
RTSR - Network	\$ 0.0101	795	\$ 8.03	\$ 0.0102	795	\$ 8.11	\$ 0.08	0.99%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	795	\$ 5.65	\$ 0.0071	795	\$ 5.65	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 59.22</b>			<b>\$ 62.08</b>	<b>\$ 2.86</b>	<b>4.84%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	795	\$ 3.58	\$ 0.0045	795	\$ 3.58	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	795	\$ 1.11	\$ 0.0014	795	\$ 1.11	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	473	\$ 41.11	\$ 0.0870	473	\$ 41.11	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1820	143	\$ 25.94	\$ 0.1820	143	\$ 25.94	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 147.67</b>			<b>\$ 150.54</b>	<b>\$ 2.86</b>	<b>1.94%</b>
HST	13%		\$ 19.20	13%		\$ 19.57	\$ 0.37	1.94%
Ontario Electricity Rebate	19.3%		\$ (28.50)	19.3%		\$ (29.05)	\$ (0.55)	-
<b>Total Bill on TOU</b>			<b>\$ 138.37</b>			<b>\$ 141.05</b>	<b>\$ 2.68</b>	<b>1.94%</b>



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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.04	1	\$ 26.04	\$ 26.94	1	\$ 26.94	\$ 0.90	3.46%
Distribution Volumetric Rate	\$ 0.0173	2000	\$ 34.60	\$ 0.0179	2000	\$ 35.80	\$ 1.20	3.47%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0015	2000	\$ 3.00	\$ 0.0015	2000	\$ 3.00	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 63.64			\$ 65.74	\$ 2.10	3.30%
Line Losses on Cost of Power	\$ 0.1114	120	\$ 13.41	\$ 0.1114	120	\$ 13.41	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0078	2,000	\$ 15.60	\$ 0.0102	2,000	\$ 20.40	\$ 4.80	30.77%
CBR Class B Rate Riders	-\$ 0.0003	2,000	\$ (0.60)	-\$ 0.0002	2,000	\$ (0.40)	\$ 0.20	-33.33%
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	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 99.27			\$ 106.37	\$ 7.10	7.15%
RTSR - Network	\$ 0.0092	2,120	\$ 19.51	\$ 0.0093	2,120	\$ 19.72	\$ 0.21	1.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	2,120	\$ 12.51	\$ 0.0059	2,120	\$ 12.51	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 131.28			\$ 138.60	\$ 7.31	5.57%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,120	\$ 9.54	\$ 0.0045	2,120	\$ 9.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,120	\$ 2.97	\$ 0.0014	2,120	\$ 2.97	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	1,260	\$ 109.62	\$ 0.0870	1,260	\$ 109.62	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1820	380	\$ 69.16	\$ 0.1820	380	\$ 69.16	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 366.74			\$ 374.06	\$ 7.31	1.99%
HST	13%		\$ 47.68	13%		\$ 48.63	\$ 0.95	1.99%
Ontario Electricity Rebate	19.3%		\$ (70.78)	19.3%		\$ (72.19)	\$ (1.41)	
<b>Total Bill on TOU</b>			\$ 343.64			\$ 350.49	\$ 6.85	1.99%

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	\$ 115.33	1	\$ 115.33	\$ 119.31	1	\$ 119.31	\$ 3.98	3.45%
Distribution Volumetric Rate	\$ 4.5348	250	\$ 1,133.70	\$ 4.6913	250	\$ 1,172.83	\$ 39.13	3.45%
Fixed Rate Riders	\$ 91.12	1	\$ 91.12	\$ 91.12	1	\$ 91.12	\$ -	0.00%
Volumetric Rate Riders	\$ 0.2865	250	\$ 71.63	\$ 0.2865	250	\$ 71.63	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,411.78</b>			<b>\$ 1,454.88</b>	<b>\$ 43.11</b>	<b>3.05%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 3.2967	250	\$ 824.18	\$ 4.2878	250	\$ 1,071.95	\$ 247.78	30.06%
CBR Class B Rate Riders	\$ 0.0899	250	\$ (22.48)	\$ 0.0518	250	\$ (12.95)	\$ 9.53	-42.38%
GA Rate Riders	\$ 0.0005	86,000	\$ (43.00)	\$ 0.0024	86,000	\$ 206.40	\$ 249.40	-580.00%
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	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,513.40</b>			<b>\$ 3,063.21</b>	<b>\$ 549.81</b>	<b>21.87%</b>
RTSR - Network	\$ 3.6134	250	\$ 903.35	\$ 3.6400	250	\$ 910.00	\$ 6.65	0.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5131	250	\$ 628.28	\$ 2.5160	250	\$ 629.00	\$ 0.73	0.12%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 4,045.03</b>			<b>\$ 4,602.21</b>	<b>\$ 557.18</b>	<b>13.77%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	91,177	\$ 410.30	\$ 0.0045	91,177	\$ 410.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	91,177	\$ 127.65	\$ 0.0014	91,177	\$ 127.65	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	91,177	\$ 9,810.67	\$ 0.1076	91,177	\$ 9,810.67	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 14,393.89</b>			<b>\$ 14,951.07</b>	<b>\$ 557.18</b>	<b>3.87%</b>
HST	13%		\$ 1,871.21	13%		\$ 1,943.64	\$ 72.43	3.87%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 16,265.09</b>			<b>\$ 16,894.71</b>	<b>\$ 629.61</b>	<b>3.87%</b>

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 0.77	1	\$ 0.77	\$ 0.80	1	\$ 0.80	\$ 0.03	3.90%
Distribution Volumetric Rate	\$ 0.0183	150	\$ 2.75	\$ 0.0189	150	\$ 2.84	\$ 0.09	3.28%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0006	150	\$ (0.09)	-\$ 0.0006	150	\$ (0.09)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3.43</b>			<b>\$ 3.55</b>	<b>\$ 0.12</b>	<b>3.50%</b>
Line Losses on Cost of Power	\$ 0.1076	9	\$ 0.97	\$ 0.1076	9	\$ 0.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0080	150	\$ 1.20	\$ 0.0105	150	\$ 1.58	\$ 0.38	31.25%
CBR Class B Rate Riders	-\$ 0.0003	150	\$ (0.05)	-\$ 0.0002	150	\$ (0.03)	\$ 0.02	-33.33%
GA Rate Riders	\$ -	150	\$ -	\$ 0.0030	150	\$ 0.45	\$ 0.45	
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	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 6.06</b>			<b>\$ 7.02</b>	<b>\$ 0.96</b>	<b>15.84%</b>
RTSR - Network	\$ 0.0092	159	\$ 1.46	\$ 0.0093	159	\$ 1.48	\$ 0.02	1.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	159	\$ 0.94	\$ 0.0059	159	\$ 0.94	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 8.46</b>			<b>\$ 9.44</b>	<b>\$ 0.98</b>	<b>11.53%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	159	\$ 0.72	\$ 0.0045	159	\$ 0.72	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	159	\$ 0.22	\$ 0.0014	159	\$ 0.22	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	150	\$ 16.14	\$ 0.1076	150	\$ 16.14	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 25.79</b>			<b>\$ 26.77</b>	<b>\$ 0.98</b>	<b>3.78%</b>
HST	13%		\$ 3.35	13%		\$ 3.48	\$ 0.13	3.78%
Ontario Electricity Rebate	19.3%		\$ (4.98)	19.3%		\$ (5.17)	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 29.14</b>			<b>\$ 30.25</b>	<b>\$ 1.10</b>	<b>3.78%</b>

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.87	1000	\$ 1,870.00	\$ 1.93	1000	\$ 1,930.00	\$ 60.00	3.21%
Distribution Volumetric Rate	\$ 7.8244	100	\$ 782.44	\$ 8.0943	100	\$ 809.43	\$ 26.99	3.45%
Fixed Rate Riders	\$ -	1000	\$ -	\$ -	1000	\$ -	\$ -	-
Volumetric Rate Riders	\$ 11.0199	100	\$ 1,101.99	\$ 11.0199	100	\$ 1,101.99	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3,754.43</b>			<b>\$ 3,841.42</b>	<b>\$ 86.99</b>	<b>2.32%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	\$ 2.9933	100	\$ 299.33	\$ 3.8751	100	\$ 387.51	\$ 88.18	29.46%
CBR Class B Rate Riders	\$ 0.0847	100	\$ (8.47)	\$ 0.0473	100	\$ (4.73)	\$ 3.74	-44.16%
GA Rate Riders	\$ 0.0005	15,000	\$ (7.50)	\$ 0.0024	15,000	\$ 36.00	\$ 43.50	-580.00%
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	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 4,143.83</b>			<b>\$ 4,366.24</b>	<b>\$ 222.41</b>	<b>5.37%</b>
RTSR - Network	\$ 2.7251	100	\$ 272.51	\$ 2.7452	100	\$ 274.52	\$ 2.01	0.74%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9427	100	\$ 194.27	\$ 1.9449	100	\$ 194.49	\$ 0.22	0.11%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 4,610.61</b>			<b>\$ 4,835.25</b>	<b>\$ 224.64</b>	<b>4.87%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	15,903	\$ 71.56	\$ 0.0045	15,903	\$ 71.56	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	15,903	\$ 22.26	\$ 0.0014	15,903	\$ 22.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1000	\$ 250.00	\$ 0.25	1000	\$ 250.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	15,903	\$ 1,711.16	\$ 0.1076	15,903	\$ 1,711.16	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 6,665.60</b>			<b>\$ 6,890.24</b>	<b>\$ 224.64</b>	<b>3.37%</b>
HST	13%		\$ 866.53	13%		\$ 895.73	\$ 29.20	3.37%
Ontario Electricity Rebate	19.3%		\$ -	19.3%		\$ -	\$ -	-
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 7,532.13</b>			<b>\$ 7,785.97</b>	<b>\$ 253.84</b>	<b>3.37%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
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	\$ 30.74	1	\$ 30.74	\$ 31.80	1	\$ 31.80	\$ 1.06	3.45%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.88	1	\$ 0.88	\$ 0.88	1	\$ 0.88	\$ -	0.00%
Volumetric Rate Riders	-\$ 0.0018	750	\$ (1.35)	-\$ 0.0018	750	\$ (1.35)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 30.27</b>			<b>\$ 31.33</b>	<b>\$ 1.06</b>	<b>3.50%</b>
Line Losses on Cost of Power	\$ 0.1076	45	\$ 4.86	\$ 0.1076	45	\$ 4.86	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0075	750	\$ 5.63	\$ 0.0097	750	\$ 7.28	\$ 1.65	29.33%
CBR Class B Rate Riders	-\$ 0.0003	750	\$ (0.23)	-\$ 0.0002	750	\$ (0.15)	\$ 0.08	-33.33%
GA Rate Riders	-\$ 0.0005	750	\$ (0.38)	\$ 0.0024	750	\$ 1.80	\$ 2.18	-580.00%
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	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 43.65</b>			<b>\$ 48.61</b>	<b>\$ 4.96</b>	<b>11.36%</b>
RTSR - Network	\$ 0.0101	795	\$ 8.03	\$ 0.0102	795	\$ 8.11	\$ 0.08	0.99%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	795	\$ 5.65	\$ 0.0071	795	\$ 5.65	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 57.32</b>			<b>\$ 62.36</b>	<b>\$ 5.04</b>	<b>8.79%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	795	\$ 3.58	\$ 0.0045	795	\$ 3.58	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	795	\$ 1.11	\$ 0.0014	795	\$ 1.11	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	750	\$ 80.70	\$ 0.1076	750	\$ 80.70	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 142.72</b>			<b>\$ 147.76</b>	<b>\$ 5.04</b>	<b>3.53%</b>
HST	13%		\$ 18.55	13%		\$ 19.21	\$ 0.66	3.53%
Ontario Electricity Rebate	19.3%		\$ (27.54)	19.3%		\$ (28.52)	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 161.27</b>			<b>\$ 166.96</b>	<b>\$ 5.69</b>	<b>3.53%</b>

Customer Class:	<b>RESIDENTIAL SERVICE CLASSIFICATION</b>	
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	\$ 30.74	1	\$ 30.74	\$ 31.80	1	\$ 31.80	\$ 1.06	3.45%
Distribution Volumetric Rate	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.88	1	\$ 0.88	\$ 0.88	1	\$ 0.88	\$ -	0.00%
Volumetric Rate Riders	\$ -	256	\$ -	\$ -	256	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 31.62</b>			<b>\$ 32.68</b>	<b>\$ 1.06</b>	<b>3.35%</b>
Line Losses on Cost of Power	\$ 0.1114	15	\$ 1.72	\$ 0.1114	15	\$ 1.72	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0075	256	\$ 1.92	\$ 0.0097	256	\$ 2.48	\$ 0.56	29.33%
CBR Class B Rate Riders	-\$ 0.0003	256	\$ (0.08)	-\$ 0.0002	256	\$ (0.05)	\$ 0.03	-33.33%
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	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 36.65</b>			<b>\$ 38.30</b>	<b>\$ 1.65</b>	<b>4.50%</b>
RTSR - Network	\$ 0.0101	271	\$ 2.74	\$ 0.0102	271	\$ 2.77	\$ 0.03	0.99%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0071	271	\$ 1.93	\$ 0.0071	271	\$ 1.93	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 41.32</b>			<b>\$ 42.99</b>	<b>\$ 1.68</b>	<b>4.06%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	271	\$ 1.22	\$ 0.0045	271	\$ 1.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	271	\$ 0.38	\$ 0.0014	271	\$ 0.38	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0870	161	\$ 14.03	\$ 0.0870	161	\$ 14.03	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	46	\$ 5.62	\$ 0.1220	46	\$ 5.62	\$ -	0.00%
TOU - On Peak	\$ 0.1820	49	\$ 8.85	\$ 0.1820	49	\$ 8.85	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 71.67</b>			<b>\$ 73.35</b>	<b>\$ 1.68</b>	<b>2.34%</b>
HST	13%		\$ 9.32	13%		\$ 9.54	\$ 0.22	2.34%
Ontario Electricity Rebate	19.3%		\$ (13.83)	19.3%		\$ (14.16)	\$ (0.32)	-
<b>Total Bill on TOU</b>			<b>\$ 67.16</b>			<b>\$ 68.73</b>	<b>\$ 1.57</b>	<b>2.34%</b>

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 26.04	1	\$ 26.04	\$ 26.94	1	\$ 26.94	\$ 0.90	3.46%
Distribution Volumetric Rate	\$ 0.0173	2000	\$ 34.60	\$ 0.0179	2000	\$ 35.80	\$ 1.20	3.47%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0003	2000	\$ (0.60)	-\$ 0.0003	2000	\$ (0.60)	\$ -	0.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 60.04</b>			<b>\$ 62.14</b>	<b>\$ 2.10</b>	<b>3.50%</b>
Line Losses on Cost of Power	\$ 0.1076	120	\$ 12.96	\$ 0.1076	120	\$ 12.96	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0078	2,000	\$ 15.60	\$ 0.0102	2,000	\$ 20.40	\$ 4.80	30.77%
CBR Class B Rate Riders	-\$ 0.0003	2,000	\$ (0.60)	-\$ 0.0002	2,000	\$ (0.40)	\$ 0.20	-33.33%
GA Rate Riders	\$ 0.0005	2,000	\$ (1.00)	\$ 0.0024	2,000	\$ 4.80	\$ 5.80	-580.00%
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	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 94.22</b>			<b>\$ 107.12</b>	<b>\$ 12.90</b>	<b>13.69%</b>
RTSR - Network	\$ 0.0092	2,120	\$ 19.51	\$ 0.0093	2,120	\$ 19.72	\$ 0.21	1.09%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0059	2,120	\$ 12.51	\$ 0.0059	2,120	\$ 12.51	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 126.23</b>			<b>\$ 139.35</b>	<b>\$ 13.11</b>	<b>10.39%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,120	\$ 9.54	\$ 0.0045	2,120	\$ 9.54	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,120	\$ 2.97	\$ 0.0014	2,120	\$ 2.97	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	2,000	\$ 215.20	\$ 0.1076	2,000	\$ 215.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 353.94</b>			<b>\$ 367.06</b>	<b>\$ 13.11</b>	<b>3.70%</b>
HST 13%			\$ 46.01	13%		\$ 47.72	\$ 1.70	3.70%
Ontario Electricity Rebate 19.3%			\$ (68.31)	19.3%		\$ (70.84)		
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 399.96</b>			<b>\$ 414.77</b>	<b>\$ 14.82</b>	<b>3.70%</b>

## **APPENDIX C - IRM Rate Generator**



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Version 1.0

Utility Name

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

Rate Effective Date

Rate-Setting Method

1. Select the last Cost of Service rebasing year.

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

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

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

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

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

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

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

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

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

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

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

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

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

8. Have you transitioned to fully fixed rates?

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

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

**Legend**

Pale green cells represent input cells.

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

Ontario Energy Board  
**Incentive Rate-setting Mechanism Rate  
 Generator for 2025 Filers**

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2019										2020					
		Opening Principal Amounts as of Jan 1, 2019	Transactions Debit/ (Credit) during 2019	OEB-Approved Disposition during 2019	Principal Adjustments <sup>1</sup> during 2019	Closing Principal Balance as of Dec 31, 2019	Opening Interest Amounts as of Jan 1, 2019	Interest Jan 1 to Dec 31, 2019	OEB-Approved Disposition during 2019	Interest Adjustments <sup>1</sup> during 2019	Closing Interest Amounts as of Dec 31, 2019	Opening Principal Amounts as of Jan 1, 2020	Transactions Debit/ (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments <sup>1</sup> during 2020	Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020
<b>Group 1 Accounts</b>																	
LV Variance Account	1550	0				0	0				0	0				0	0
Smart Metering Entity Charge Variance Account	1551	0				0	0				0	0				0	0
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	0				0	0				0	0				0	0
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	0				0	0				0	0				0	0
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	0				0	0				0	0				0	0
RSVA - Retail Transmission Network Charge	1584	0				0	0				0	0				0	0
RSVA - Retail Transmission Connection Charge	1585	0				0	0				0	0				0	0
RSVA - Power <sup>4</sup>	1588	0				0	0				0	0				0	0
RSVA - Global Adjustment <sup>4</sup>	1589	0				0	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2019) <sup>3</sup>	1595	0	(271,272)	(476,453)		205,181	0	5,548	(10,897)	16,445	205,181	(203,569)			1,612	16,445	1,070
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595	0				0	0				0	(119,399)	(708,219)		588,820	0	4,584
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0				0	0				0				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595	0				0	0				0				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595	0				0	0				0				0	0	
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>3</sup>	1595	0				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	0	
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	(271,272)	(476,453)	0	205,181	0	5,548	(10,897)	16,445	205,181	(322,969)	(708,219)	0	590,432	16,445	5,655
Total Group 1 Balance requested for disposition		0	(271,272)	(476,453)	0	205,181	0	5,548	(10,897)	16,445	205,181	(322,969)	(708,219)	0	590,432	16,445	5,655
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0					0				0		0
Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation <sup>6</sup>	1509																
<b>Total Group 1 balance including Account 1568 and Account 1509 requested for disposition</b>		0	(271,272)	(476,453)	0	205,181	0	5,548	(10,897)	16,445	205,181	(322,969)	(708,219)	0	590,432	16,445	5,655

2021												2022											
OEB-Approved Disposition during 2020	Interest Adjustments during 2020	Closing Interest Amounts as of Dec 31, 2020	Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/(Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Disposition during 2021	Interest Adjustments during 2021	Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/(Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments during 2022	Closing Principal Balance as of Dec 31, 2022	Opening Interest Amounts as of Jan 1, 2022	Interest Jan 1 to Dec 31, 2022	OEB-Approved Disposition during 2022	Interest Adjustments during 2022	Closing Interest Amounts as of Dec 31, 2022	Opening Principal Amounts as of Jan 1, 2023
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,837,893	1,837,893	0	0	0	35,732	35,732	1,837,893
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(67,211)	(67,211)	0	0	0	(658)	(658)	(67,211)
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	955,522	955,522	0	0	0	16,418	16,418	955,522
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(71,082)	(71,082)	0	0	0	(1,504)	(1,504)	(71,082)
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	182,618	182,618	0	0	0	4,604	4,604	182,618
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,924	32,924	0	0	0	1,403	1,403	32,924
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95,230	95,230	0	0	0	(5,279)	(5,279)	95,230
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(252,834)	(252,834)	0	0	0	808	808	(252,834)
0	0	17,515	1,612	0	0	0	1,612	17,515	9	0	0	17,524	1,612	0	0	0	1,612	17,524	31	0	0	17,555	1,612
(34,854)	0	39,438	588,820	(568,504)	0	0	20,316	39,438	1,542	0	0	40,981	20,316	0	0	0	20,316	40,981	391	0	0	41,372	20,316
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(137,190)	(137,190)	0	0	0	26,691	26,691	(137,190)
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	664,037	664,037	0	0	0	35,464	35,464	664,037
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(252,834)	(252,834)	0	0	0	808	808	(252,834)
(34,854)	0	56,954	590,432	(568,504)	0	0	21,928	56,954	1,551	0	0	58,505	21,928	0	0	3,492,741	3,514,669	58,505	422	0	171,797	230,724	3,514,669
(34,854)	0	56,954	590,432	(568,504)	0	0	21,928	56,954	1,551	0	0	58,505	21,928	0	0	3,239,907	3,261,835	58,505	422	0	172,605	231,532	3,261,835
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(34,854)	0	56,954	590,432	(568,504)	0	0	21,928	56,954	1,551	0	0	58,505	21,928	0	0	3,239,907	3,261,835	58,505	422	0	172,605	231,532	3,261,835

2023										2024				Projected Interest on Dec-31-2024 Balances					2.1.7 RRR <sup>5</sup>	
Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments <sup>1</sup> during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments <sup>1</sup> during 2023	Closing Interest Amounts as of Dec 31, 2023	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31, 2022 Adjusted for Disposition during 2024	Closing Interest Balances as of Dec 31, 2022 Adjusted for Disposition during 2024	Projected Interest from Jan 1, 2024 to Dec 31, 2024 on Dec 31, 2023 balance adjusted for disposition during 2024 <sup>2</sup>	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2023 balance adjusted for disposition during 2024 <sup>2</sup>	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2023	Variance RRR vs. 2023 Balance (Principal + Interest)	
412,556	1,148,400		1,102,050	35,732	96,139	61,731		70,140	689,493	21,348	412,556	48,792	22,108	0	70,900	483,457		1,172,190	(0)	
(29,803)	(13,182)		(83,832)	(658)	(3,638)	(700)		(3,596)	(54,029)	(3,668)	(29,803)	72	(1,597)	0	(1,525)	(31,328)		(87,428)	0	
(310,306)	266,360		378,855	16,418	41,008	14,647		42,779	689,162	49,095	(310,306)	(6,316)	(16,629)	0	(22,945)	(333,251)		400,307	(21,327)	
			0	0				0			0	0	0	0	0	0		0	0	
26,550	(27,378)		(17,154)	(1,504)	(4,178)	(1,509)		(4,173)	(43,704)	(2,996)	26,550	(1,177)	1,423	0	246	26,795		(21,327)	0	
224,630	21,067		386,181	4,604	14,416	776		18,243	161,551	14,922	224,630	3,321	12,038	0	15,358	239,988		404,424	0	
369,576	(8,592)		411,062	1,403	10,634	(739)		12,776	41,506	4,992	369,576	7,784	19,805	0	27,589	397,164		423,857	0	
49,929	192,914	(160,244)	(207,999)	(5,279)	2,223	7,030		(10,086)	(97,684)	(19,017)	(110,315)	8,931	(5,912)	0	3,019	(107,296)		(70,043)	148,043	
254,059	(209,231)	(74,823)	135,632	808	5,424	(9,305)		15,536	(43,603)	7,118	179,235	8,418	9,605	0	18,023	197,258		364,344	213,176	
0			1,612	17,555	81			17,637			1,612	17,637	86	0	17,723	19,335	Yes	19,249	0	
(7)			20,309	41,372	1,025			42,397			20,309	42,397	1,088	0	43,485	63,794	Yes	62,706	0	
63,307			(73,883)	26,691	(5,474)			21,216			(73,883)	21,216	(3,959)	0	17,257	0	No	(52,666)	0	
(745,433)			(81,396)	35,464	4,477			39,941			(81,396)	39,941	(4,362)	0	35,579	0	No	(41,456)	(0)	
1,998,263			1,998,263	0	205,321			205,321			1,998,263	205,321	107,084	0	312,405	0	No	2,203,584	0	
			0	0				0			0	0			0	0	No		0	
254,059	(209,231)	(74,823)	135,632	808	5,424	(9,305)	0	15,536	(43,603)	7,118	179,235	8,418	9,605	0	18,023	197,258		364,344	213,176	
2,059,261	1,579,599	(160,244)	3,834,087	230,724	362,033	81,236	0	511,520	1,386,295	64,676	2,447,792	446,844	131,174	0	578,018	758,659		4,434,724	89,116	
2,313,320	1,370,368	(235,068)	3,969,720	231,532	367,456	71,932	0	527,057	1,342,692	71,794	2,627,028	455,263	140,778	0	596,041	955,918		4,799,068	302,292	
	0		0	0				0			0	0			0	0		0	0	
			0	0				0			0	0			0	0		0	0	
2,313,320	1,370,368	(235,068)	3,969,720	231,532	367,456	71,932	0	527,057	1,342,692	71,794	2,627,028	455,263	140,778	0	596,041	955,918		4,799,068	302,292	

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

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

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2019) <sup>1</sup>	1595 Recovery Proportion (2020) <sup>1</sup>	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS-50 classes <sup>2</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	133,835,661	0	1,588,268	0			133,835,661	0		32%	37%		17,021
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	47,135,591	0	6,807,321	0			47,135,591	0		15%	16%		1,846
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	126,143,079	319,828	110,152,379	269,286	2,144,877	4,490	123,998,202	315,338		53%	47%		132
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898	0	336	0			391,898	0		0%	0%		30
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,226,562	3,446	1,226,562	3,446			1,226,562	3,446		0%	0%		3,289
<b>Total</b>		308,732,791	323,274	119,774,865	272,731	2,144,877	4,490	306,587,914	318,784	0	100%	100%	0	22,318

<b>Threshold Test</b>	
Total Claim (including Account 1568 and 1509)	\$955,918
Total Claim for Threshold Test (All Group 1 Accounts)	\$955,918
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0031

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.

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

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP		allocated based on distribution revenues				
				1550	1551	1580	1584	1586	1588	1509	1595_(2019)	1595_(2020)	1568
RESIDENTIAL SERVICE CLASSIFICATION	43.3%	90.2%	43.7%	209,578	(28,263)	(145,475)	104,035	172,171	(46,838)		6,167	23,874	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	15.3%	9.8%	15.4%	73,811	(3,065)	(51,235)	36,640	60,637	(16,496)		2,897	9,895	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	40.9%	0.0%	40.4%	197,532	0	(134,782)	98,055	162,275	(43,395)		10,159	29,673	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	614	0	(426)	305	504	(137)		28	87	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	1,921	0	(1,333)	953	1,578	(429)		84	264	0
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>483,457</b>	<b>(31,328)</b>	<b>(333,251)</b>	<b>239,988</b>	<b>397,164</b>	<b>(107,296)</b>	<b>0</b>	<b>19,335</b>	<b>63,794</b>	<b>0</b>

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

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

1a The year Account 1589 GA was last disposed

1b The year Account 1580 CBR Class B was last disposed  Note that the sub-account was established in 2015.

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

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

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

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

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

		2023			2022			2021		
Rate Class	Rate Class									
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		51,078,574		52,743,391			50,868,804	
		kW		114,708		114,084			113,631	

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2023 Consumption excluding WMP kWh	Total Metered 2023 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated kWh	Total Metered 2023 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated kWh	Non-RPP Metered 2023 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider		
RESIDENTIAL SERVICE CLASSIFICATION	kWh	1,588,268	0	0	1,588,268	2.3%	\$4,561	\$0.0029	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	6,807,321	0	0	6,807,321	9.9%	\$19,547	\$0.0029	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	110,152,379	51,078,574	0	59,073,804	86.0%	\$169,628	\$0.0029	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	336	0	0	336	0.0%	\$1	\$0.0030	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,226,562	0	0	1,226,562	1.8%	\$3,522	\$0.0029	kWh
<b>Total</b>		119,774,865	51,078,574	0	68,696,291	100.0%	\$197,259		



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

The year Account 1580 CBR Class B was last disposed

2022

	Total Metered 2023 Consumption Minus WMP		Total Metered 2023 Consumption for Full Year Class A Customers		Total Metered 2023 Consumption for Transition Customers		Metered 2023 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit	
	kWh	kW	kWh	kW	kWh	kW	kWh	kW					
RESIDENTIAL SERVICE CLASSIFICATION	kWh	133,835,661	0	0	0	0	0	133,835,661	0	52.4%	\$14,035	\$0.0001	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	47,135,591	0	0	0	0	0	47,135,591	0	18.4%	\$4,943	\$0.0001	kWh
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	kW	123,998,202	315,338	51,078,574	114,708	0	0	72,919,628	200,630	28.5%	\$7,647	\$0.0381	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898	0	0	0	0	0	391,898	0	0.2%	\$41	\$0.0001	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,226,562	3,446	0	0	0	0	1,226,562	3,446	0.5%	\$129	\$0.0374	kW
<b>Total</b>		306,587,914	318,784	51,078,574	114,708	0	0	255,509,340	204,076	100.0%	\$26,795		

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider	Account 1509 Rate Rider <sup>3</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	133,835,661	0	133,835,661	0	295,250		0.0022	0.0000	0.0000	0.00
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	47,135,591	0	47,135,591	0	113,085		0.0024	0.0000	0.0000	0.00
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	126,143,079	319,828	123,998,202	315,338	497,694	(178,177)	1.5561	(0.5650)	0.0000	0.00
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898	0	391,898	0	974		0.0025	0.0000	0.0000	0.00
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,226,562	3,446	1,226,562	3,446	3,038		0.8818	0.0000	0.0000	0.00

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

<sup>2</sup> Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and I) 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.

<sup>3</sup> The amounts in this sub-account are recovered based on a monthly fixed charge, using the most recent calendar-year actual number of customers for each rate class as the denominator, similar to the recovery of other Account 1509 sub-accounts per the June 17, 2021 Report of the OEB, Regulatory Treatment of Impacts Arising from the COVID-19 Emergency (EB-2020-0133).

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

## Summary - Sharing of Tax Change Forecast Amounts

	2023	2025
<b>OEB-Approved Rate Base</b>	\$ 33,740,281	\$ 33,740,281
<b>OEB-Approved Regulatory Taxable Income</b>	\$ -	\$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		12.6%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		8.1%
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%
<b>Combined Effective Tax Rate</b>	0.0%	0.0%
Total Income Taxes Payable	\$ -	\$ -
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
<b>Income Tax Provision</b>	\$ -	\$ -
<b>Grossed-up Income Taxes</b>	\$ -	\$ -
<b>Incremental Grossed-up Tax Amount</b>		\$ -
<b>Sharing of Tax Amount (50%)</b>		\$ -

### Notes

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

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

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh							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%
<b>Total</b>		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	133,835,661		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	47,135,591		0	0.0000 kW
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	126,143,079	319,828	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	391,898		0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,226,562	3,446	0	0.0000 kW
<b>Total</b>		308,732,791	323,274	\$0	

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101	133,835,661	0	1.0602	141,892,568
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	133,835,661	0	1.0602	141,892,568
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092	47,135,591	0	1.0602	49,973,153
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	47,135,591	0	1.0602	49,973,153
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.6134	126,143,079	319,828		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5131	126,143,079	319,828		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092	391,898	0	1.0602	415,491
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	391,898	0	1.0602	415,491
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7251	1,226,562	3,446		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9427	1,226,562	3,446		

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Uniform Transmission Rates		Unit	2023 Jan to Jun		2023 Jul to Dec		2024 Jan to Jun		2024 Jul to Dec		2025
Rate Description			Rate		Rate		Rate		Rate		Rate
Network Service Rate		kW	\$ 5.60	\$ 5.37	\$ 5.78	\$ 6.12	\$ 6.12				\$ 6.12
Line Connection Service Rate		kW	\$ 0.92	\$ 0.88	\$ 0.95	\$ 0.95	\$ 0.95				\$ 0.95
Transformation Connection Service Rate		kW	\$ 3.10	\$ 2.98	\$ 3.21	\$ 3.21	\$ 3.21				\$ 3.21

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

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	52,338	\$4,6545	\$ 243,609	4,486	\$0.6056	\$ 2,717	52,528	\$2,8924	\$ 151,933	\$ 154,650
February	57,633	\$4,6545	\$ 268,251	4,980	\$0.6056	\$ 3,016	58,761	\$2,8924	\$ 169,961	\$ 172,977
March	49,537	\$4,6545	\$ 230,571	4,231	\$0.6056	\$ 2,562	50,037	\$2,8924	\$ 144,728	\$ 147,290
April	42,656	\$4,6545	\$ 198,540	3,724	\$0.6056	\$ 2,255	42,656	\$2,8924	\$ 123,377	\$ 125,632
May	49,687	\$4,6545	\$ 231,269	3,390	\$0.6056	\$ 2,053	49,687	\$2,8924	\$ 143,715	\$ 145,768
June	51,851	\$4,6545	\$ 241,342	3,740	\$0.6056	\$ 2,265	52,144	\$2,8924	\$ 150,821	\$ 153,086
July	57,246	\$4,6545	\$ 266,450	4,219	\$0.6056	\$ 2,555	57,246	\$2,8924	\$ 165,578	\$ 168,133
August	54,151	\$4,6545	\$ 252,047	4,074	\$0.6056	\$ 2,467	54,851	\$2,8924	\$ 158,650	\$ 161,117
September	62,044	\$4,6545	\$ 288,783	4,601	\$0.6056	\$ 2,786	62,044	\$2,8924	\$ 179,456	\$ 182,242
October	49,521	\$4,6545	\$ 230,497	3,701	\$0.6056	\$ 2,241	49,521	\$2,8924	\$ 143,236	\$ 145,477
November	50,882	\$4,6545	\$ 236,831	4,160	\$0.6056	\$ 2,519	50,882	\$2,8924	\$ 147,172	\$ 149,691
December	50,583	\$4,6545	\$ 235,441	4,396	\$0.6056	\$ 2,662	50,705	\$2,8924	\$ 146,660	\$ 149,322
<b>Total</b>	628,130	\$ 4,6545	\$ 2,923,633	49,700	\$ 0.6056	\$ 30,099	631,063	\$ 2,8924	\$ 1,825,286	\$ 1,855,384

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	52,338	\$ 4,6545	\$ 243,609	4,486	\$ 0.6056	\$ 2,717	52,528	\$ 2,8924	\$ 151,933	\$ 154,650
February	57,633	\$ 4,6545	\$ 268,251	4,980	\$ 0.6056	\$ 3,016	58,761	\$ 2,8924	\$ 169,961	\$ 172,977
March	49,537	\$ 4,6545	\$ 230,571	4,231	\$ 0.6056	\$ 2,562	50,037	\$ 2,8924	\$ 144,728	\$ 147,290
April	42,656	\$ 4,6545	\$ 198,540	3,724	\$ 0.6056	\$ 2,255	42,656	\$ 2,8924	\$ 123,377	\$ 125,632
May	49,687	\$ 4,6545	\$ 231,269	3,390	\$ 0.6056	\$ 2,053	49,687	\$ 2,8924	\$ 143,715	\$ 145,768
June	51,851	\$ 4,6545	\$ 241,342	3,740	\$ 0.6056	\$ 2,265	52,144	\$ 2,8924	\$ 150,821	\$ 153,086
July	57,246	\$ 4,6545	\$ 266,450	4,219	\$ 0.6056	\$ 2,555	57,246	\$ 2,8924	\$ 165,578	\$ 168,133
August	54,151	\$ 4,6545	\$ 252,047	4,074	\$ 0.6056	\$ 2,467	54,851	\$ 2,8924	\$ 158,650	\$ 161,117
September	62,044	\$ 4,6545	\$ 288,783	4,601	\$ 0.6056	\$ 2,786	62,044	\$ 2,8924	\$ 179,456	\$ 182,242
October	49,521	\$ 4,6545	\$ 230,497	3,701	\$ 0.6056	\$ 2,241	49,521	\$ 2,8924	\$ 143,236	\$ 145,477
November	50,882	\$ 4,6545	\$ 236,831	4,160	\$ 0.6056	\$ 2,519	50,882	\$ 2,8924	\$ 147,172	\$ 149,691
December	50,583	\$ 4,6545	\$ 235,441	4,396	\$ 0.6056	\$ 2,662	50,705	\$ 2,8924	\$ 146,660	\$ 149,322
<b>Total</b>	628,130	\$ 4,65	\$ 2,923,633	49,700	\$ 0.61	\$ 30,099	631,063	\$ 2.89	\$ 1,825,286	\$ 1,855,384

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 1,855,384

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 5,780	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
February	-	\$ 5,780	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
March	-	\$ 5,780	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
April	-	\$ 5,780	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
May	-	\$ 5,780	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
June	-	\$ 5,780	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
July	-	\$ 6,120	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
August	-	\$ 6,120	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
September	-	\$ 6,120	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
October	-	\$ 6,120	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
November	-	\$ 6,120	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
December	-	\$ 6,120	\$ -	-	\$ 0,950	\$ -	-	\$ 3,210	\$ -	\$ -
<b>Total</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	52,338	\$ 4,910	\$ 256,997	4,486	\$ 0,653	\$ 2,932	52,528	\$ 3,304	\$ 173,559	\$ 176,491
February	57,633	\$ 4,910	\$ 282,994	4,980	\$ 0,653	\$ 3,255	58,761	\$ 3,304	\$ 194,153	\$ 197,409
March	49,537	\$ 4,910	\$ 243,242	4,231	\$ 0,653	\$ 2,766	50,037	\$ 3,304	\$ 165,328	\$ 168,094
April	42,656	\$ 4,910	\$ 209,452	3,724	\$ 0,653	\$ 2,434	42,656	\$ 3,304	\$ 140,938	\$ 143,372
May	49,687	\$ 4,910	\$ 243,979	3,390	\$ 0,653	\$ 2,216	49,687	\$ 3,304	\$ 164,172	\$ 166,387
June	51,851	\$ 4,910	\$ 254,606	3,740	\$ 0,653	\$ 2,445	52,144	\$ 3,304	\$ 172,288	\$ 174,733
July	57,246	\$ 4,910	\$ 281,094	4,219	\$ 0,653	\$ 2,758	57,246	\$ 3,304	\$ 189,146	\$ 191,904
August	54,151	\$ 4,910	\$ 265,999	4,074	\$ 0,653	\$ 2,663	54,851	\$ 3,304	\$ 181,232	\$ 183,895
September	62,044	\$ 4,910	\$ 304,654	4,601	\$ 0,653	\$ 3,007	62,044	\$ 3,304	\$ 204,999	\$ 208,007
October	49,521	\$ 4,910	\$ 243,165	3,701	\$ 0,653	\$ 2,419	49,521	\$ 3,304	\$ 163,624	\$ 166,043
November	50,882	\$ 4,910	\$ 249,847	4,160	\$ 0,653	\$ 2,720	50,882	\$ 3,304	\$ 168,120	\$ 170,840
December	50,583	\$ 4,910	\$ 248,380	4,396	\$ 0,653	\$ 2,874	50,705	\$ 3,304	\$ 167,536	\$ 170,409
<b>Total</b>	<b>628,130</b>	<b>\$ 4.91</b>	<b>\$ 3,084,308</b>	<b>49,700</b>	<b>\$ 0.65</b>	<b>\$ 32,489</b>	<b>631,063</b>	<b>\$ 3.30</b>	<b>\$ 2,085,094</b>	<b>\$ 2,117,583</b>

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	52,338	\$ 4,910	\$ 256,997	4,486	\$ 0,653	\$ 2,932	52,528	\$ 3,304	\$ 173,559	\$ 176,491
February	57,633	\$ 4,910	\$ 282,994	4,980	\$ 0,653	\$ 3,255	58,761	\$ 3,304	\$ 194,153	\$ 197,409
March	49,537	\$ 4,910	\$ 243,242	4,231	\$ 0,653	\$ 2,766	50,037	\$ 3,304	\$ 165,328	\$ 168,094
April	42,656	\$ 4,910	\$ 209,452	3,724	\$ 0,653	\$ 2,434	42,656	\$ 3,304	\$ 140,938	\$ 143,372
May	49,687	\$ 4,910	\$ 243,979	3,390	\$ 0,653	\$ 2,216	49,687	\$ 3,304	\$ 164,172	\$ 166,387
June	51,851	\$ 4,910	\$ 254,606	3,740	\$ 0,653	\$ 2,445	52,144	\$ 3,304	\$ 172,288	\$ 174,733
July	57,246	\$ 4,910	\$ 281,094	4,219	\$ 0,653	\$ 2,758	57,246	\$ 3,304	\$ 189,146	\$ 191,904
August	54,151	\$ 4,910	\$ 265,999	4,074	\$ 0,653	\$ 2,663	54,851	\$ 3,304	\$ 181,232	\$ 183,895
September	62,044	\$ 4,910	\$ 304,654	4,601	\$ 0,653	\$ 3,007	62,044	\$ 3,304	\$ 204,999	\$ 208,007
October	49,521	\$ 4,910	\$ 243,165	3,701	\$ 0,653	\$ 2,419	49,521	\$ 3,304	\$ 163,624	\$ 166,043
November	50,882	\$ 4,910	\$ 249,847	4,160	\$ 0,653	\$ 2,720	50,882	\$ 3,304	\$ 168,120	\$ 170,840
December	50,583	\$ 4,910	\$ 248,380	4,396	\$ 0,653	\$ 2,874	50,705	\$ 3,304	\$ 167,536	\$ 170,409
<b>Total</b>	<b>628,130</b>	<b>\$ 4.91</b>	<b>\$ 3,084,308</b>	<b>49,700</b>	<b>\$ 0.65</b>	<b>\$ 32,489</b>	<b>631,063</b>	<b>\$ 3.30</b>	<b>\$ 2,085,094</b>	<b>\$ 2,117,583</b>

<b>Low Voltage Switchgear Credit (if applicable)</b>										\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>										<b>\$ 2,117,583</b>



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2025 Uniform Transmission Rates are applied against historical 2023 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
February	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
March	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
April	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
May	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
June	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
July	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
August	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
September	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
October	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
November	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
December	-	\$ 6,1200	\$ -	-	\$ 0,9500	\$ -	-	\$ 3,2100	\$ -	\$ -
<b>Total</b>										
	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	52,338	\$ 4,9103	\$ 256,997	4,486	\$ 0,6537	\$ 2,932	52,528	\$ 3,3041	\$ 173,559	\$ 176,491
February	57,633	\$ 4,9103	\$ 282,994	4,980	\$ 0,6537	\$ 3,255	58,761	\$ 3,3041	\$ 194,153	\$ 197,409
March	49,537	\$ 4,9103	\$ 243,242	4,231	\$ 0,6537	\$ 2,766	50,037	\$ 3,3041	\$ 165,328	\$ 168,094
April	42,656	\$ 4,9103	\$ 209,452	3,724	\$ 0,6537	\$ 2,434	42,656	\$ 3,3041	\$ 140,938	\$ 143,372
May	49,687	\$ 4,9103	\$ 243,979	3,390	\$ 0,6537	\$ 2,216	49,687	\$ 3,3041	\$ 164,172	\$ 166,387
June	51,851	\$ 4,9103	\$ 254,606	3,740	\$ 0,6537	\$ 2,445	52,144	\$ 3,3041	\$ 172,288	\$ 174,733
July	57,246	\$ 4,9103	\$ 281,094	4,219	\$ 0,6537	\$ 2,758	57,246	\$ 3,3041	\$ 189,146	\$ 191,904
August	54,151	\$ 4,9103	\$ 265,899	4,074	\$ 0,6537	\$ 2,663	54,851	\$ 3,3041	\$ 181,232	\$ 183,895
September	62,044	\$ 4,9103	\$ 304,654	4,601	\$ 0,6537	\$ 3,007	62,044	\$ 3,3041	\$ 204,999	\$ 208,007
October	49,521	\$ 4,9103	\$ 243,165	3,701	\$ 0,6537	\$ 2,419	49,521	\$ 3,3041	\$ 163,624	\$ 166,043
November	50,882	\$ 4,9103	\$ 249,847	4,160	\$ 0,6537	\$ 2,720	50,882	\$ 3,3041	\$ 168,120	\$ 170,840
December	50,583	\$ 4,9103	\$ 248,380	4,396	\$ 0,6537	\$ 2,874	50,705	\$ 3,3041	\$ 167,536	\$ 170,409
<b>Total</b>	628,130	\$ 4,91	\$ 3,084,308	49,700	\$ 0,65	\$ 32,489	631,063	\$ 3,30	\$ 2,085,094	\$ 2,117,583

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	52,338	\$ 4,91	\$ 256,997	4,486	\$ 0,65	\$ 2,932	52,528	\$ 3,30	\$ 173,559	\$ 176,491
February	57,633	\$ 4,91	\$ 282,994	4,980	\$ 0,65	\$ 3,255	58,761	\$ 3,30	\$ 194,153	\$ 197,409
March	49,537	\$ 4,91	\$ 243,242	4,231	\$ 0,65	\$ 2,766	50,037	\$ 3,30	\$ 165,328	\$ 168,094
April	42,656	\$ 4,91	\$ 209,452	3,724	\$ 0,65	\$ 2,434	42,656	\$ 3,30	\$ 140,938	\$ 143,372
May	49,687	\$ 4,91	\$ 243,979	3,390	\$ 0,65	\$ 2,216	49,687	\$ 3,30	\$ 164,172	\$ 166,387
June	51,851	\$ 4,91	\$ 254,606	3,740	\$ 0,65	\$ 2,445	52,144	\$ 3,30	\$ 172,288	\$ 174,733
July	57,246	\$ 4,91	\$ 281,094	4,219	\$ 0,65	\$ 2,758	57,246	\$ 3,30	\$ 189,146	\$ 191,904
August	54,151	\$ 4,91	\$ 265,899	4,074	\$ 0,65	\$ 2,663	54,851	\$ 3,30	\$ 181,232	\$ 183,895
September	62,044	\$ 4,91	\$ 304,654	4,601	\$ 0,65	\$ 3,007	62,044	\$ 3,30	\$ 204,999	\$ 208,007
October	49,521	\$ 4,91	\$ 243,165	3,701	\$ 0,65	\$ 2,419	49,521	\$ 3,30	\$ 163,624	\$ 166,043
November	50,882	\$ 4,91	\$ 249,847	4,160	\$ 0,65	\$ 2,720	50,882	\$ 3,30	\$ 168,120	\$ 170,840
December	50,583	\$ 4,91	\$ 248,380	4,396	\$ 0,65	\$ 2,874	50,705	\$ 3,30	\$ 167,536	\$ 170,409
<b>Total</b>	628,130	\$ 4,91	\$ 3,084,308	49,700	\$ 0,65	\$ 32,489	631,063	\$ 3,30	\$ 2,085,094	\$ 2,117,583

Low Voltage Switchgear Credit (if applicable)	\$ -
<b>Total including deduction for Low Voltage Switchgear Credit</b>	\$ 2,117,583

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101	141,892,568	0	1,433,115	46.8%	1,443,675	0.0102
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092	49,973,153	0	459,753	15.0%	463,141	0.0093
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.6134		319,828	1,155,667	37.7%	1,164,182	3.6400
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092	415,491	0	3,823	0.1%	3,851	0.0093
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7251		3,446	9,390	0.3%	9,459	2.7452

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071	141,892,568	0	1,007,437	47.6%	1,008,580	0.0071
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	49,973,153	0	294,842	13.9%	295,176	0.0059
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5131		319,828	803,760	38.0%	804,671	2.5160
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	415,491	0	2,451	0.1%	2,454	0.0059
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9427		3,446	6,694	0.3%	6,702	1.9449

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	0.0102	141,892,568	0	1,443,675	46.8%	1,443,675	0.0102
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093	49,973,153	0	463,141	15.0%	463,141	0.0093
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.6400		319,828	1,164,182	37.7%	1,164,182	3.6400
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093	415,491	0	3,851	0.1%	3,851	0.0093
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.7452		3,446	9,459	0.3%	9,459	2.7452

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	0.0071	141,892,568	0	1,008,580	47.6%	1,008,580	0.0071
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	49,973,153	0	295,176	13.9%	295,176	0.0059
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5160		319,828	804,672	38.0%	804,672	2.5160
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059	415,491	0	2,454	0.1%	2,454	0.0059
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9449		3,446	6,702	0.3%	6,702	1.9449



# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	30.74				3.45%	31.80	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	26.04		0.0173		3.45%	26.94	0.0179
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION	115.33		4.5348		3.45%	119.31	4.6913
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.77		0.0183		3.45%	0.80	0.0189
STREET LIGHTING SERVICE CLASSIFICATION	1.87		7.8244		3.45%	1.93	8.0943
microFIT SERVICE CLASSIFICATION	4.55					4.55	

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

**Regulatory Charges**

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

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

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

**Ontario Electricity Rebate (OER)**

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

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

\$	41.39
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**Miscellaneous Service Charges**

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

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

\* OEB approved inflation rate effective in 2025

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

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

# Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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, 2025) 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, 2025)	St
			- effective until		
			- effective until		
			- 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, 2025)	St
			- effective until		
			- effective until		
			- 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, 2025)	St
			- effective until		
			- effective until		
			- 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, 2025)	St
			- effective until		
			- effective until		
			- 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, 2025)	St
			- effective until		
			- effective until		
			- 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, 2025)	St
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

**APPENDIX D - 2023-0018 Approved 2024 Tariff Sheet  
(May 1, 2024)**

# EPCOR Electricity Distribution Ontario Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2024

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

EB-2023-0018

### 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	\$	30.74
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$	0.88
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0041
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0048
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

### MONTHLY RATES AND CHARGES - Regulatory Component

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

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	26.04
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0173
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0051
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0006
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

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



## 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	\$	115.33
Rate Rider for Mist Meter Deferral Account - effective until September 30, 2025	\$	91.12
Distribution Volumetric Rate	\$/kW	4.5348
Low Voltage Service Rate	\$/kW	1.3717
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.7961
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0669)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0230)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	0.3142
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	0.8073
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	1.3791
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)

Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.2402
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kW	0.0481
Retail Transmission Rate - Network Service Rate	\$/kW	3.6134
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5131

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

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

## 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	\$	0.77
Distribution Volumetric Rate	\$/kWh	0.0183
Low Voltage Service Rate	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0027
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0053
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kWh	0.0014
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kWh	(0.0002)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

### MONTHLY RATES AND CHARGES - Regulatory Component

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

## STREET LIGHTING SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.87
Distribution Volumetric Rate	\$/kW	7.8244
Low Voltage Service Rate	\$/kW	1.0604
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	0.9762
Rate Rider for Disposition of Capacity Based Recovery Account (2024) - effective until April 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0643)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until September 30, 2025 Applicable only for Class B Customers	\$/kW	(0.0204)
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0005)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	2.0171
Rate Rider for Disposition of Account 1589 Global Adjustment (2023) - effective until September 30, 2025 Applicable only for Non-RPP Class B Customers	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2023) - effective until September 30, 2025	\$/kW	(1.1501)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until September 30, 2025	\$/kW	12.1718
Retail Transmission Rate - Network Service Rate	\$/kW	2.7251
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9427

### MONTHLY RATES AND CHARGES - Regulatory Component

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

## 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	\$	4.55
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### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

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

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

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

### Customer Administration

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

### Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily)	%	1.50
Reconnection at meter - during regular hours	\$	40.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00

Reconnection at pole - after regular hours	\$	415.00
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**Other**

Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	37.78

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

**LOSS FACTORS**

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

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

## **APPENDIX E - Global Adjustment Variance Work Form**

# GA Analysis Workform for 2025 Rate Applications

Version 1.0

Input cells

Drop down cells

Utility Name

**Note 1**

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

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

Year Selected

2022

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

Instructions:

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

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2023	\$ 191,353	\$ 254,059	\$ (74,823)	\$ 179,235	\$ (12,117)	\$ 5,456,821	-0.2%
<b>Cumulative Balance</b>	<b>\$ 191,353</b>	<b>\$ 254,059</b>	<b>\$ (74,823)</b>	<b>\$ 179,235</b>	<b>\$ (12,117)</b>	<b>\$ 5,456,821</b>	<b>N/A</b>

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2023	-0.4%
<b>Cumulative Balance</b>	<b>-0.4%</b>



# GA Analysis Workform

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

Year	2023			
Total Metered excluding WMP	C = A+B	306,587,914	kWh	100%
RPP	A	186,813,049	kWh	60.9%
Non RPP	B = D+E	119,774,865	kWh	39.1%
Non-RPP Class A	D	51,078,574	kWh	16.7%
Non-RPP Class B*	E	68,696,291	kWh	22.4%

\*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	2023									
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)	
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K	
January	6,256,749	6,256,749	6,354,245	6,354,245	0.03138	\$ 199,396	0.05377	\$ 341,668	\$ 142,272	
February	5,803,814	5,803,814	5,948,633	5,948,633	0.06285	\$ 373,872	0.08249	\$ 490,703	\$ 116,831	
March	6,469,627	6,469,627	6,722,881	6,722,881	0.06989	\$ 469,862	0.08031	\$ 539,915	\$ 70,052	
April	6,751,712	6,751,712	5,757,363	5,757,363	0.08249	\$ 474,925	0.09853	\$ 567,273	\$ 92,348	
May	5,757,970	5,757,970	5,817,146	5,817,146	0.08249	\$ 479,856	0.09962	\$ 579,504	\$ 99,648	
June	5,817,146	5,817,146	6,029,805	6,029,805	0.09853	\$ 594,117	0.08293	\$ 500,052	\$ (94,065)	
July	6,029,805	6,029,805	6,419,086	6,419,086	0.09962	\$ 639,469	0.04949	\$ 317,681	\$ (321,789)	
August	6,419,116	6,419,116	6,393,628	6,393,628	0.05377	\$ 343,785	0.07606	\$ 486,299	\$ 142,514	
September	6,393,598	6,393,598	6,094,986	6,094,986	0.05837	\$ 355,764	0.05093	\$ 310,418	\$ (45,347)	
October	6,095,021	6,095,021	5,906,822	5,906,822	0.07332	\$ 433,088	0.08498	\$ 501,962	\$ 68,874	
November	5,906,353	5,906,353	5,907,099	5,907,099	0.07040	\$ 415,860	0.07090	\$ 418,813	\$ 2,954	
December	5,907,411	5,907,411	6,078,740	6,078,740	0.08340	\$ 506,967	0.06622	\$ 402,534	\$ (104,433)	
<b>Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)</b>	<b>73,608,322</b>	<b>73,608,322</b>	<b>73,430,434</b>	<b>73,430,434</b>		<b>\$ 5,286,962</b>		<b>\$ 5,456,821</b>	<b>\$ 169,859</b>	

Annual Non-RPP Class B Wholesale kWh	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P=Q*R
73,719,668	73,430,434	289,234	0.07431	\$ 21,494

\*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)

<b>Total Expected GA Variance</b>	<b>\$ 191,353</b>
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Calculated Loss Factor	1.0689
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0602
Difference	0.0087

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.

EPCOR 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%

While still within the threshold, EPCOR notes that its approved loss factors changed as of October 1, 2023 as new rates came into effect (EB-2022-0028).

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	Principal Adjustments If "no", please provide an explanation
	<b>Net Change in Principal Balance in the GL (i.e. Transactions in the Year)</b>	\$ 254,059			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ 555	Reversal of 2022 RPP Trueup of GA/Power allocation of part of final reconciliation posted in GL in 2023	Yes	
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (8,167)	RPP second true up for Oct-Dec 2023 posted in 2024	Yes	
2a	Remove prior year end unbilled to actual revenue differences	\$ 137,798		Yes	
2b	Add current year end unbilled to actual revenue differences	\$ (197,448)	GA portion of Dec 2023 unbilled revenue was underaccrued by 197k	Yes	
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b	Add difference between current year accrual/forecast to actual from long term load transfers				
4	Remove GA balances pertaining to Class A customers				
5a	Significant prior period billing adjustments recorded in current year				
5b	Significant current period billing adjustments recorded in other year(s)				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7	GA Actual vs. Accrual	\$ (7,561)	2023 year end accrual of GA costs were overaccrued by \$8k	Yes	
8					
9					
10					

Note 6	<b>Adjusted Net Change in Principal Balance in the GL</b>	\$ 179,235
	<b>Net Change in Expected GA Balance in the Year Per Analysis</b>	\$ 191,353
	<b>Unresolved Difference</b>	\$ (12,117)
	<b>Unresolved Difference as % of Expected GA Payments to IESO</b>	<u>-0.2%</u>



# Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Account 4705 - Power Purchased	Account 1588 as % of Account 4705	
	Transactions <sup>1</sup>	Principal Adjustments <sup>1</sup>	Total Activity in Calendar Year				
2023	49,929	-	160,244	-	110,315	28,082,114	-0.4%
<b>Cumulative</b>	<b>49,929</b>	<b>-</b>	<b>160,244</b>	<b>-</b>	<b>110,315</b>	<b>28,082,114</b>	<b>-0.4%</b>

**Notes**

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

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

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

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(555)	Yes	
2 Unbilled to actual revenue differences	(137,798)	Yes	
3			
4			
5			
6			
7			
8			
<b>Total</b>	(138,353)		
Total principal adjustments included in last approved balance			
Difference			(138,353)

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	555	Yes	
2 CT 142 true-up based on actuals	(18,841)	Yes	
3 Unbilled to actual revenue differences	30,488	Yes	
4			
5			
6			
7			
8			
<b>Total</b>	12,203		
Total principal adjustments included in last approved balance			
Difference			12,203

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

**Notes**

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

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
2023	<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	555	2023
	2 Unbilled to actual revenue differences	137,798	2023
	3		
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	138,353	
2024	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(8,167)	2024
	2 Unbilled to actual revenue differences	(197,448)	2024
	3 GA Actual vs. Accrual	(7,561)	2024
	4		
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	8		
	<b>Total Current Year Principal Adjustments</b>	(213,176)	
<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>		(74,823)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2023	<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	(555)	2023
	2 CT 142 true-up based on actuals	18,841	2023
	3 Unbilled to actual revenue differences	(30,488)	2023
	4		
	5		
	6		
	7		
	8		
	<b>Total Reversal Principal Adjustments</b>	(12,203)	
2024	<i>Current year principal adjustments</i>		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	8,167	2024
	2 CT 1142/142 true-up based on actuals	(17,039)	2024
	3 Unbilled to actual revenue differences	(59,245)	2024
	4 Cost of power accrual for 2023 vs Actual per IESO bill	(79,925)	2024
	5		
	6		
	7		
	8		
	<b>Total Current Year Principal Adjustments</b>	(148,042)	
<b>Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model</b>		(160,244)	