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October 15, 2026

Ontario Energy Board
P.O. Box 2319, 27th Floor
2300 Yonge Street
Toronto, ON
M4P 1E4

Attention: Ritchie Murray, Registrar

Dear Mr. Murray:

Re: North Bay Hydro Distribution Limited. – Application for 2027 Electricity Distribution Rates
EB-2026-0061

North Bay Hydro Distribution Limited ("NBHDL") is pleased to submit to the Ontario Energy Board (the "Board") its 2027 electricity distribution rate application in accordance with the Board's updated *Filing Requirements for Electricity Distribution Rate Applications – 2026 Edition for 2027 Rate Applications* issued July 14, 2026.

The filing requirements indicate that each application should include:

- A Manager's Summary documenting and explaining all rate adjustments applied for;
- The primary contact information for the IRM application;
- A completed Rate Generator model and supplementary work forms as provided by the Board, both in electronic (i.e. Excel) and PDF form (North Bay Rate Zone);
- A completed Rate Generator model and supplementary work forms as provided by the Board, both in electronic (i.e. Excel) and PDF form (Espanola Rate Zone);
- A PDF copy of the current Tariff Sheet (North Bay Rate Zone);
- A PDF copy of the current Tariff Sheet (Espanola Rate Zone);
- Supporting documentation cited within the application;
- A statement as to who will be affected by the application;
- Confirmation of the applicant's internet address for purposes of viewing the application and related documents;
- A statement confirming the accuracy of the billing determinates for pre-populated models; and
- A text-searchable Adobe PDF format for all documents.

The completed 2027 Rate Generator Models and GA Analysis Workforms are attached along with supporting documentation, tariff sheets and bill impact information. A Manager's Summary and Certification of Evidence are also attached to this letter.

This Application will affect all ratepayers in NBHDL's service territory, including the North Bay and Espanola rate zones.

NBHDL will post all relevant application documents on its website at www.northbayhydro.com and erhhydro.com.

The primary contact for this application is Melanie Brown, Regulatory and Billing Manager. Contact details are below.

NBHDL's 2027 electricity distribution rate application will be sent to the Board in the following form:

(a) Electronic filing through the Board's web portal, consisting of one (1) electronic copy of the application in text-searchable / unrestricted Adobe PDF format and one (1) electronic copy in Microsoft Excel format of the completed IRM Rate Generator Model, GA Analysis Workform.

NBHDL would be pleased to provide any further information or details that the Board may require relative to this application.

Yours truly,

Original signed by

Melanie Brown
Regulatory and Billing Manager
North Bay Hydro Distribution Limited
(705) 474-8100 (301)
mbrown@northbayhydro.com

CERTIFICATION OF EVIDENCE

As President and Chief Executive Officer of North Bay Hydro Distribution Limited I certify that to the best of my knowledge:

a) the evidence filed in NBHDL's 2027 Price Cap IR application is accurate, complete and consistent with the filing requirements of Chapter 3 for Incentive Rate-Setting Applications as revised on July 14, 2026;
b) the accuracy of the billing determinants for pre-populated models;
c) that robust processes and internal controls are in place for the preparation, review, verification, and oversight of variance account balances; and
d) the evidence filed in this Application does not include any personal information, as 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.

Respectfully submitted,
Matt Payne, P. Eng.



President and Chief Executive Officer

APPLICATION

North Bay Hydro Distribution Limited ("NBHDL") is a licensed electricity distributor (ED-2003-0024) that owns and operates the electricity distribution systems that provides service to the City of North Bay as well as the Town of Espanola, and the Township of Sables-Spanish Rivers (specifically the Towns of Espanola, Webbwood and Massey). NBHDL charges its customers distribution rates and other charges as authorized by the Ontario Energy Board (the "Board"). In this application, NBHDL is applying for rates and other charges effective May 1, 2027. This Application will affect all ratepayers in NBHDL's service territory. NBHDL requests that, pursuant to Section 34.01 of the Board's *Rules of Practice and Procedure*, this proceeding be conducted by way of written hearing. In the event the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2027, NBHDL requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until such time as the 2027 rates are approved. In the event the effective date does not coincide with the Board's decided implementation date for 2027 Distribution Rates and Charges, NBHDL requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

For the purposes of differentiating between NBHDL's two distinct service territories with two distinct Tariffs of Rates and Charges, NBHDL will refer to the North Bay Hydro Rate Zone (North Bay RZ) and the Espanola Rate Zone (Espanola RZ).

NBRZ

NBHDL filed a comprehensive Cost of Service ("COS)" rebasing application for the 2021 Test Year (EB-2020-0043) with rates effective May 1, 2021, and implemented October 1, 2021. NBHDL subsequently filed:

- A 2022 application under the Price Cap IR method (EB-2021-0046) with rates set May 1, 2022;
- A 2023 application under the Price Cap IR method (EB-2022-0053) with rates set May 1, 2023; and
- A 2024 application under the Price Cap IR method (EB-2023-0042) with rates set May 1, 2024.
- A 2025 application under the Price Cap IR method (EB-2024-0045) with rates set May 1, 2025.
- A 2026 application under the Price Cap IR method (EB-2025-0018) with rates set May 1, 2026.

A copy of NBRZ's current Tariff of Rates and Charges, issued April 21, 2026, is included as Appendix "A". NBHDL has prepared the application for NBRZ in accordance with the Board's *Filing Requirements for Electricity Distribution Rate Applications – 2026 Edition for 2027 Rate Applications* (the "Filing Requirements") as amended July 14, 2026 and has adhered to Filing Instructions provided in the Board's 2027 IRM Rate Generator Model Version dated July 17, 2026 which incorporates the Retail Transmission Service Rates ("RTSR") model and the Tax Sharing model, referred to collectively as the "Model". The completed 2027 IRM Rate Generator Model, in PDF format, is included as Appendix "D". NBHDL understands that Staff will update the Model for updated Retail Transmission Service Rates and parameters for determining the Annual Adjustment Mechanism when established by the Board. NBHDL has also completed the GA Analysis Workform as required in the Filing Requirements and this is included as Appendix "E".

Specifically, NBHDL's application hereby applies for an Order or Orders approving distribution rates updated and adjusted in accordance with Chapter 3 Requirements as follows:

- An Annual Adjustment Mechanism of 2.7% applied to existing distribution rates. The adjustment is determined by the OEB's calculated inflation factor for incentive rate setting under the Price Cap IR Price Escalator of 3.0%, reduced by the Productivity Factor of 0%, and reduced further by the Stretch Factor Value of 0.3% (Group III values);
- The continuation of the Low Voltage Service Rates as approved in the 2021 COS Application (EB-2020-0043);
- A rate rider to reflect the disposition of Group 1 balances as outlined in Section 4 (NBRZ – Disposition of Deferral and Variance Account Balances);
- An adjustment to the retail transmission service rates as provided in Guideline (G-2008-0001) on Retail Transmission Service Rates – October 22, 2008 (Revision 4.0 June 28, 2012);
- The continuation of the Wholesale Market Service Rate and Rural Rate Protection Charge; and
- The continuation of the Standard Supply Service Charge, Specific Service Charges, microFIT Service Charge, Retail Service Charges, Transformation and Primary Metering Allowances, the Smart Metering Entity Charge and Loss Factors as approved in the 2021 COS Application (EB-2020-0043).

ERZ

The former ERHDC filed a Cost of Service ("COS)" rebasing application for the 2021 Test Year (EB-2020-0020) with rates effective May 1, 2021 and implemented July 1, 2021. ERHDC subsequently filed:

- A 2022 application under the Price Cap IR method (EB-2021-0022) with rates set May 1, 2022;
- A 2023 application under the Price Cap IR method (EB-2022-0053) with rates set May 1, 2023. This application was filed under the amalgamated NBHDL; and
- A 2024 application under the Price Cap IR method (EB-2023-0042) with rates set May 1, 2024.
- A 2025 application under the Price Cap IR method (EB-2024-0045) with rates set May 1, 2025.
- A 2026 application under the Price Cap IR method (EB-2025-0018) with rates set May 1, 2026.

A copy of ERZ's current Tariff of Rates and Charges, issued April 21, 2026, is included as Appendix "G". NBHDL has prepared the application for ERZ in accordance with the Board's *Filing Requirements for Electricity Distribution Rate Applications – 2026 Edition for 2027 Rate Applications* (the "Filing Requirements") as amended July 14, 2026 and has adhered to Filing Instructions provided in the Board's 2027 IRM Rate Generator Model Version dated July 17, 2026 which incorporates the Retail Transmission Service Rates ("RTSR") model and the Tax Sharing model, referred to collectively as the "Model".

The completed 2027 IRM Rate Generator Model, in PDF format, is included as Appendix "J". NBHDL understands that Staff will update the Model for updated Retail Transmission Service Rates and parameters for determining the Annual Adjustment Mechanism when established by the Board.

Specifically, with respect to ERZ, NBHDL's application hereby applies for an Order or Orders approving distribution rates updated and adjusted in accordance with the Chapter 3 Requirements as follows:

- An Annual Adjustment Mechanism of 2.7% applied to existing distribution rates. The adjustment is determined by the OEB's calculated inflation factor for incentive rate setting under the Price Cap IR Price Escalator of 3.0%, reduced by the Productivity Factor of 0%, and reduced further by the Stretch Factor Value of 0.30% (Group III values);
- The continuation of the Low Voltage Service Rates as approved in the 2021 COS Application (EB-2020-0020);

- A rate rider to reflect the disposition of Group 1 balances as outlined in Section 15 (ERT – Disposition of Deferral and Variance Account Balances);
- An adjustment to the retail transmission service rates as provided in Guideline (G-2008-0001) on Retail Transmission Service Rates – October 22, 2008 (Revision 4.0 June 28, 2012);
- The continuation of the Wholesale Market Service Rate and Rural Rate Protection Charge; and
- The continuation of the Standard Supply Service Charge, Specific Service Charges, microFIT Service Charge, Retail Service Charges, Transformation and Primary Metering Allowances, the Smart Metering Entity Charge and Loss Factors as approved in the 2021 COS Application (EB-2020-0020).

MANAGER'S SUMMARY

For purposes of the 2027 Price Cap IR Application, NBHDL has relied upon the following OEB issued documents and guidelines:

- Chapter 3 of *Filing Requirements for Electricity Rate Applications – 2026 Edition for 2027 Rate Applications*, updated on July 14, 2026 ("Filing Guidelines");
- *Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2012-0410)*;
- *Report of the Board on Electricity Distributors' Deferral and Variance Account Review* (EDDVAR) – July 31, 2009
- Guideline (G-2008-0001) on *Retail Transmission Service Rates* – October 22, 2008 (Revision 4.0, June 28, 2012) known as ("RSTR Guidelines").

This Manager's Summary will address the following items:

1) NBRZ - Annual Adjustment Mechanism
2) NBRZ - Revenue to Cost Ratio Adjustment
3) NBRZ - Retail Transmission Service Rates
4) NBRZ - Disposition of Deferral and Variance Account Balances
    a. Wholesale Market Participants
    b. Commodity Accounting Guidance 1588 and 1589
    c. Commodity Accounts Analysis - GA Analysis Workform
    d. Capacity Based Recovery (CBR)
5) NBRZ - LRAM Variance Account (LRAMVA)
6) NBRZ - Tax Changes
7) NBRZ - Z-Factor Claim / ICM Claim
8) NBRZ - Off-ramps
9) NBRZ - Low Voltage Service Charges
10) NBRZ - Bill Impacts
11) ERZ - Annual Adjustment Mechanism
12) ERZ - Revenue to Cost Ratio Adjustment
13) ERZ - Retail Transmission Service Rates
14) ERZ - Rate Design for Residential Customers
15) ERZ - Disposition of Deferral and Variance Account Balances
    a. Wholesale Market Participants
    b. Commodity Accounting Guidance 1588 and 1589
    c. Commodity Accounts Analysis - GA Analysis Workform
    d. Capacity Based Recovery (CBR)
16) ERZ - LRAM Variance Account (LRAMVA)

17) ERZ - Tax Changes
18) ERZ - Z-Factor Claim / ICM Claim
19) ERZ - Off-ramps
20) ERZ - Low Voltage Service Charges
21) ERZ - Bill Impacts

Appendices are as follows:

- Appendix A NBRZ - Current Tariff of Rates and Charges
- Appendix B NBRZ - Proposed Tariff of Rates and Charges
- Appendix C NBRZ - Proposed Bill Impacts
- Appendix D NBRZ - 2027 IRM Rate Generator Model
- Appendix E NBRZ – Commodity Accounts - GA Analysis Workform
- Appendix F NBRZ - 2025 RRR Filing 2.1.5.4 – Demand and Revenue
- Appendix G ERZ - Current Tariff of Rates and Charges
- Appendix H ERZ - Proposed Tariff of Rates and Charges
- Appendix I ERZ - Proposed Bill Impacts
- Appendix J ERZ - 2027 IRM Rate Generator Model
- Appendix K ERZ - 2025 RRR Filing 2.1.5.4 – Demand and Revenue
- Appendix L IRM Checklist
- Appendix M ERZ – Commodity Accounts Supporting Data
- Appendix N ERZ – Commodity Accounts Analysis Workform

1) NBRZ Annual Adjustment Mechanism

The annual adjustment mechanism indexes distribution base rates to reflect expected increases in a distributors' input prices (the inflation factor) less an adjustment to reflect appropriate rates of productivity and an efficiency incentive (the X-factor).

The inflation factor to be used in determining the annual adjustment mechanism is set at 2.7% and the OEB has determined that the appropriate value for the productivity factor is zero. In a letter issued August 20, 2026 by the OEB to all licensed distributors titled *Incentive Rate Setting: 2025 Benchmarking Update for Determination of 2026 Stretch Factor Assignments - Board File No.: EB-2010-0379,* NBHDL was identified as having their cohort unchanged. That is, NBHDL is ranked in the 3rd efficiency grouping which provides for an efficiency incentive of .3%. NBHDL has used this as a proxy for the calculation.

NBHDL has applied a 2.7% adjustment to the fixed service charge and distribution variable rate of all customer rate classes. NBHDL understands that the Board will update NBHDL's Model when the final parameters are established by the Board.

2) NBRZ Revenue-to-Cost Ratio Adjustments

NBHDL's 2021 COS (EB-2020-0043) approved revenue-to-cost ratios were within the Board's target ranges and a phase in period was not proposed or required. Accordingly, NBHDL is not seeking Board authorization to change existing ratios. The approved ratios for each class are as follows:

TABLE 1 – APPROVED REVENUE/COST RATIOS

Class	Approved Revenue to Cost Ratio	Board Target Low	Board Target High
Residential	99.1%	85.0%	115.0%
GS<50 kW	103.2%	80.0%	120.0%
GS>50 kW	99.1%	80.0%	120.0%
GS>3000 kW	101.9%	80.0%	120.0%
Street Lighting	120.0%	70.0%	120.0%
Sentinal Lighting	80.7%	80.0%	120.0%
UMSL	107.3%	80.0%	120.0%

3) NBRZ Retail Transmission Service Rates

NBHDL is charged retail transmission service rates by both the Independent Electricity System Operator ("IESO") and by Hydro One Networks ("HON") and in turn has established approved rates to charge customers to recover these expenses.

Retail Transmission Service Rates ("RTSR") are to be adjusted based on a comparison of historical transmission costs adjusted for new Uniform Transmission Rates ("UTR") levels and revenues generated from existing RTSRs. NBHDL referred to the Board's Guideline *G-2008-0001 - Electricity Distribution Retail Transmission Service Rates, Revision 4.0* – issued June 28, 2012 - in preparing its application and the model reflects the approach expected to minimize variances in USoA Accounts 1584 (Network) and 1586 (Connection).

NBHDL confirms that the rates entered in "10. RTSR Current Rates" of the Model are taken from the most recent Board-approved Tariff of Rates and Charges (EB-2025-0018). A copy of the Tariff can be found in Appendix "A". NBHDL also confirms the accuracy of the billing determinants included in this tab as those found in NBHDL's most recently reported RRR filing; the 2025 annual filing, E2.1.5.4 –Demand and Revenue (see Appendix "F"). NBHDL further confirms the loss factor applied to the metered kWh which can also be found in NBHDL's current Tariff in Appendix "A".

Billing determinants in Tab "12. RTSR – Historical Wholesale" are based on NBHDL's actual 2025 costs from the IESO and from Hydro One invoices for Trout Lake TS and North Bay TS. To obtain the kW values shown, the billed amounts by category were divided by the UTR applicable in the invoice period.

NBHDL understands that once January 1, 2027 UTR and sub-transmission rates are determined, the Board will adjust NBHDL's Model to incorporate this change.

4) NBRZ Deferral and Variance Account Balances

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review* Report (the "EDDVAR Report") provides that during the IRM term, distributor's Group 1 audited account balances will be reviewed and disposed if the preset disposition threshold of $.001 per kWh (debit or credit) is exceeded. Consistent with a letter from the OEB on July 25, 2014, distributors may now elect to dispose Group 1 account balances below the threshold.

NBHDL has completed Tab "3. Continuity Schedule" of the Model and has reconciled December 31, 2025 audited balances with the April 30, 2026 RRR filing.

The variances in cells “BW28” and “BW29” relate to year-end unbilled variances and are explained in the adjustment tab of the GA Analysis Workform, consistent with methodology utilized in historical IRM applications. NBHDL confirms that no additional adjustments have been made to any deferral or variance account balances that have been previously approved by the OEB on a final basis.

The variance in cell “BW31” relates to RRR-reported amounts associated to Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2018) that are not reflected in the column “BV” within Tab “3. Continuity Schedule”. These principal and interest amounts, valued at a total balance of $2,750, are not part of the existing workform and are considered immaterial. Adjustments to the existing workforms may be considered at the discretion of Board Staff if a correction is deemed necessary.

Cell “BW23” shows a variance as expected; the amount recorded in Account 1580 excludes in Account 1580 – Variance WMS – Sub-account CBR Class B, as reported in the 2.1.7 RRR filing, which totals $446,512. Since these balances are displayed separately on the Continuity Schedule, this variance is expected.

NBHDL confirms the accuracy of the billing determinants included in Tab “4. Billing Det. for Def-Var” as those found in NBHDL’s most recently reported RRR filing, E2.1.5.4 – Demand and Revenue (see Appendix “F”).

The total current claim balance in the Group 1 accounts (Accounts 1550, 1551, 1580, 1584, 1586, 1588, and 1589) is ($1,832,523) which leads to a threshold value test ($.0037/kWh) that exceeds the materiality threshold of +/-$0.001/kWh as defined in the Filing Requirements. The disposition period requested to clear the Group 1 account balances by means of a rate rider is one year as calculated in the IRM Rate Generator Model.

NBRZ did not have any customers transition between Class A and Class B since the period that balances in account 1589 and 1580 CBR Class B were last disposed of.

See Table 2 below for a complete Group 1 summary. Tables 3 - 5 provide a summary of the applicable rate riders.

TABLE 2 – SUMMARY OF GROUP 1 ACCOUNTS

Group 1 Account	Principal 2025	Interest 2025	Projected Interest (April 2026)	Total	Threshold kWh	Threshold Test ($0.001)
1550 - Low Voltage	$ (43,331)	$ (495)	$ (1,599)	$ (45,426)		
1551 - SME	$ (9,616)	$ 416	$ (897)	$ (10,097)		
1580 - WMS	$ (607,476)	$ 6,249	$ (25,737)	$ (626,964)		
1584 - Network	$ 315,722	$ 1,091	$ 17,395	$ 334,208		
1586 - Connection	$ 163,699	$ 47	$ 8,494	$ 172,241		
1588 - Power	$ (238,148)	$ (3,363)	$ (12,421)	$ (253,932)		
1589 - GA	$ (1,390,449)	$ 4,784	$ (16,888)	$ (1,402,554)		
Group 1 Disposition	$ (1,809,599)	$ 8,728	$ (31,653)	$ (1,832,523)	501,472,016	$ (0.0037)
1588 & 1589 ONLY	$ (1,628,597)	$ 1,420	$ (29,309)	$ (1,656,486)	501,472,016	$ (0.0033)

TABLE 3 – SUMMARY OF GROUP 1 ACCOUNTS RATE RIDERS (excluding 1589 & CBR)

Class	kWh	kW	Disposition Unit	Allocation of Group 1 Balances ($)	Rate Rider
Residential	211,398,347	-	kWh	(273,598)	(0.0013)
GS<50 kW	78,159,445	-	kWh	(98,928)	(0.0013)
GS>50 kW	194,559,257	519,734	kW	(243,523)	(0.4686)
GS>3000 kW	15,166,576	27,213	kW	(18,983)	(0.6976)
UMSL	39,478	-	kWh	(49)	(0.0013)
Sentinel Lighting	120,403	306	kW	(151)	(0.4928)
Street Lighting	2,028,511	5,668	kW	(2,539)	(0.4479)

TABLE 4 – GROUP 1 ACCOUNT - CBR RATE RIDER

Class	kWh (Class B)	kW (Class B)	Disposition Unit	Allocation of CBR Class B ($)	Rider
Residential	211,398,347	-	kWh	93,172	0.0004
GS<50 kW	78,159,445	-	kWh	34,448	0.0004
GS>50 kW	194,559,257	519,734	kW	79,217	0.1648
GS>3000 kW	15,166,576	27,213	kW	-	-
UMSL	39,478	-	kWh	17	0.0004
Sentinel Lighting	120,403	306	kW	53	0.1733
Street Lighting	2,028,511	5,668	kW	894	0.1577

TABLE 5 – GROUP 1 ACCOUNT (1589) RATE RIDER

Class	kWh	Disposition Unit	Allocation of Class B Global Adjustment Balances	Rider
Residential	2,708,497	kWh	(21,345)	(0.0079)
GS<50 kW	10,843,717	kWh	(85,455)	(0.0079)
GS>50 kW	162,386,166	kWh	(1,279,706)	(0.0079)
GS>3000 kW				
Sentinel Lighting	7,862	kWh	(62)	(0.0079)
Street Lighting	2,028,511	kWh	(15,986)	(0.0079)

a) Wholesale Market Participants

NBHDL does not have any Wholesale Market Participant customers.

b) Commodity Accounting Guidance – 1588 and 1589

The OEB has standardized the requirements for regulatory accounting and RPP wholesale settlements to improve the accuracy of the commodity pass-through accounts through Accounting Guidance – Commodity Pass-Through Accounts, which relate to Account 1588 – RSVA – Power and Account 1589 – RSVA – GA.

NBHDL confirms that all transactions recorded in Accounts 1588 and 1589 are accounted for in accordance with the respective versions of the Accounting Guidance issued in those years.

c) Commodity Accounts – GA Analysis Workform

As per the Chapter 3 Filing Requirements, all distributors are required to complete and submit the Commodity Accounts Analysis Workform for each year that has not been previously approved by the OEB for disposition. NBHDL has completed the Commodity Accounts - GA Analysis Workform, this is included in Appendix “E”.

d) Capacity Based Recovery (CBR)

The IRM Rate Generator Model allocates the portion of Account 1580 – WMS - Sub-account CBR Class B to customers who transitioned between Class A and Class B based on customer specific consumption levels. NBHDL had zero (0) customers transition between Class A and Class B in 2025.

5) NBRZ LRAM Variance Account (LRAMVA)

NBHDL is not requesting an LRAMVA disposition.

6) NBRZ Tax Changes

In its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors*, the Board determined that a 50/50 sharing of the impact of legislated tax changes between shareholders and ratepayers is appropriate. The tax reduction will be allocated to customer rate classes based on the last Board approved COS distribution revenue. The Board has determined that currently known tax changes from the level reflected in the Board-approved base rates will be reflected in the IRM adjustments.

NBHDL re-based in 2020 and the 2021 test year income tax calculations were based on a tax rate of 26.5%; the most current information and rates available. NBHDL notes that the SBD is not applicable as NBHDL, and its associated corporations, have a combined taxable capital that exceeds $50M. As there are no known tax changes from the level reflected in the Board-approved base rates, the Incremental Tax Savings is $nil.

7) NBRZ Z-Factor Claim / Incremental Capital Module (ICM) Claim

NBHDL is not proposing to seek recovery for a Z-Factor claim or utilize the ICM option.

8) NBRZ Off-Ramps

NBHDL reported its Return on Equity (ROE) for 2025 as 7.90% and this figure was included on NBHDL's published scorecard for 2025. The amount was inside the +/- 300 basis points of the Board approved ROE of 8.34% which was set in NBHDL's 2021 COS application.

9) NBRZ Low Voltage Service Charges

For 2027 rates, NBHDL proposes to maintain the low voltage service charge rates as approved in its current tariff sheet.

10) NBRZ Bill Impacts

Table 6 provides a summary of total bill impacts for the same rate classes/categories as those provided in "Tab 20. Bill Impacts" of the Model. The primary drivers of the bill impacts shown in the columns related to sub-total B & C are directly associated with the distribution increase and the RTSR impact. NBHDL considers the overall bill impacts to be reasonable.

TABLE 6 – PROPOSED BILL IMPACTS

Rate Classes	Categories	Consumption (kWh)	Demand (kW)	Units	Sub-Total A $	Sub-Total A %	Sub-Total B $	Sub-Total B %	Sub-Total C $	Sub-Total C %	Total A+B+C $	Total A+B+C %
Residential	RPP	750		kWh	$ 1.05	2.7%	$ (0.08)	-0.2%	$ 0.31	0.5%	$ 0.28	0.2%
GS<50 kW	RPP	2,000		kWh	$ 2.26	2.8%	$ (1.14)	-1.2%	$ (0.10)	-0.1%	$ (0.09)	0.0%
GS 50 to 2,999 kW	Non-RPP	39,000	110	kW	$ 21.23	2.7%	$ (608.70)	-56.3%	$ (588.51)	-30.7%	$ (665.01)	-8.4%
GS>3000 kW	Non-RPP	1,300,000	2,543	kW	$ 336.78	2.7%	$ (1,828.33)	-14.0%	$ (1,828.33)	-14.0%	$ (2,066.01)	-1.0%
UMSL	RPP	410		kWh	$ 0.35	2.6%	$ (0.38)	-2.4%	$ (0.17)	-0.7%	$ (0.15)	-0.2%
Sentinel Lights	RPP	50	1	kW	$ 0.79	2.7%	$ 0.13	0.4%	$ 0.27	0.8%	$ 0.25	0.6%
Street Lighting	Non-RPP	170,000	474	kW	$ 386.43	2.9%	$ (2,346.59)	-16.0%	$ (2,280.27)	-13.1%	$ (2,576.71)	-5.6%
Residential	RPP	750		kWh	$ 1.05	2.7%	$ (10.88)	-22.6%	$ (10.49)	-16.3%	$ (11.85)	-6.6%
GS<50 kW	Non-RPP	2,000		kWh	$ 2.26	2.8%	$ (29.94)	-28.4%	$ (28.90)	-19.9%	$ (32.66)	-7.3%
GS>50 kW	Non-RPP	137,000	328	kW	$ 41.31	2.7%	$ (2,135.24)	-84.0%	$ (2,075.02)	-41.2%	$ (2,344.78)	-9.1%

NBRZ's proposed tariff can be found in Appendix "B". Bill impacts by customer class are included in Appendix "C" and have also been updated to reflect NBRZ's proposal. The table below summarizes the monthly bill impacts by customer class.

TABLE 7 – BILL IMPACT SUMMARY

Class	Average Monthly kWh	Average Monthly kW	RPP Non-	Total Current Bill	Total Proposed Bill	Total impact ($)	Total impact (%)
Residential	750	-	RPP	$ 142.96	$ 143.24	$ 0.28	0.2%
GS<50 kW	2,000	-	RPP	$ 357.22	$ 357.13	$ (0.09)	0.0%
GS 50 to 2,999 kW	39,000	110	Non-RPP	$ 7,887.73	$ 7,222.72	$ (665.01)	-8.4%
GS>3000 kW	1,300,000	2,543	Non-RPP	$ 205,478.96	$ 203,412.95	$ (2,066.01)	-1.0%
UMSL	410		RPP	$ 70.78	$ 70.63	$ (0.15)	-0.2%
Sentinel Lights	50	1	RPP	$ 38.10	$ 38.35	$ 0.25	0.6%
Street Lighting	170,000	474	Non-RPP	$ 46,132.43	$ 43,555.72	$ (2,576.71)	-5.6%

11) ERZ Annual Adjustment Mechanism

The annual adjustment mechanism indexes distribution base rates to reflect expected increases in a distributors' input prices (the inflation factor) less an adjustment to reflect appropriate rates of productivity and an efficiency incentive (the X-factor).

The inflation factor to be used in determining the annual adjustment mechanism is set at 2.7% and the OEB has determined that the appropriate value for the productivity factor is zero. In a letter issued August 20, 2026 by the OEB to all licensed distributors titled *Incentive Rate Setting: 2025 Benchmarking Update for Determination of 2026 Stretch Factor Assignments - Board File No.: EB-2010-0379,* NBHDL was identified as having their cohort unchanged. That is, NBHDL is ranked in the 3rd efficiency grouping which provides for an efficiency incentive of .3%.

12) ERZ Revenue-to-Cost Ratio Adjustments

ERHDC's 2021 COS (EB-2020-0020) approved revenue-to-cost ratios were within the Board's target ranges and a phase in period was not proposed or required. Accordingly, NBHDL is not seeking Board authorization to change existing ratios. The approved ratios for each class are as follows:

TABLE 8 – APPROVED REVENUE/COST RATIOS

Class	Approved Revenue to Cost Ratio	Board Target Low	Board Target High
Residential	92.4%	85.0%	115.0%
GS<50 kW	120.0%	80.0%	120.0%
GS>50 kW	120.0%	80.0%	120.0%
Street Lighting	120.0%	70.0%	120.0%
Sentinal Lighting	80.0%	80.0%	120.0%
UMSL	107.0%	80.0%	120.0%

13) ERZ Retail Transmission Service Rates

NBHDL is charged retail transmission service rates for ERZ by Hydro One Networks ("HON") and in turn has established approved rates to charge customers to recover these expenses.

Retail Transmission Service Rates ("RTSR") are to be adjusted based on a comparison of historical transmission costs adjusted for new Uniform Transmission Rates ("UTR") levels and revenues generated from existing RTSRs. NBHDL referred to the Board's Guideline *G-2008-0001 - Electricity Distribution Retail Transmission Service Rates, Revision 4.0* – issued June 28, 2012 - in preparing its application and the model reflects the approach expected to minimize variances in USoA Accounts 1584 (Network) and 1586 (Connection).

NBHDL confirms that the rates entered in "10. RTSR Current Rates" of the Model are taken from the most recent Board-approved Tariff of Rates and Charges (EB-2025-0018). A copy of the Tariff can be found in Appendix "G". NBHDL also confirms the accuracy of the billing determinants included in this tab as those found in NBHDL's most recently reported RRR filing for ERZ; the 2025 annual filing, E2.1.5.4 –Demand and Revenue (see Appendix "L"). NBHDL further confirms the loss factor applied to the metered kWh which can also be found in ERZ's current Tariff in Appendix "G".

Billing determinants in Tab "12. RTSR – Historical Wholesale" are based on ERZ's actual 2025 costs from Hydro One invoices for the Espanola TS and Massey TS. To obtain the kW values shown, the billed amounts by category were divided by the UTR applicable in the invoice period.

NBHDL understands that once January 1, 2027 UTR and sub-transmission rates are determined, the Board will adjust ERZ's Model to incorporate this change.

14) ERZ Deferral and Variance Account Balances

The *Report of the Board on Electricity Distributors' Deferral and Variance Account Review* Report (the "EDDVAR Report") provides that during the IRM term, distributor's Group 1 audited account

balances will be reviewed and disposed if the preset disposition threshold of $.001 per kWh (debit or credit) is exceeded. Consistent with a letter from the OEB on July 25, 2014, distributors may now elect to dispose Group 1 account balances below the threshold.

NBHDL has completed Tab “3. Continuity Schedule” of the Model and has reconciled December 31, 2025 audited balances with the April 30, 2026 RRR filing; three variances are explained below. NBHDL confirms that no adjustments have been made to any deferral or variance account balances that have been previously approved by the OEB on a final basis.

The variances in cell “BW23” and “BW25” relate to the misreported value to 2.1.7 RRR-reported principal amount of $2,750, associated with Account 1580 – Variance WMS – Sub-account CBR Class B balance; the net of this error is the correct CBR value of $1,898 as incorporated into the rate rider. NBHDL confirms that the balances for Account 1580 match the control account reported in the RRR, in accordance with guidelines. NBHDL considers this to be immaterial; therefore, is not considering a data revision request to the RRR. Data revision requests may be considered at the discretion of Board Staff if a correction is deemed necessary.

NBHDL confirms the accuracy of the billing determinants included in Tab “4. Billing Det. for Def-Var” as those found in ERZ’s most recently reported RRR filing, E2.1.5.4 – Demand and Revenue (see Appendix “K”).
NBHDL is proposing separate rate riders for the disposition of Accounts 1588 and 1589 that have been under separate review. NBHDL outlines supporting details surrounding this proposal under Section 21 below.

NBHDL proposes a disposition of the remaining Group 1 accounts, specifically Accounts 1550, 1551, 1580, 1584, and 1586. The total current claim balance in the Group 1 accounts (Accounts 1550, 1551, 1580, 1584, 1586) is $68,596, which leads to a threshold value test ($.0012/kWh) that exceeds the materiality threshold of +/-$0.001/kWh as defined in the Filing Requirements. The disposition period requested to clear the Group 1 account balances by means of a rate rider is one year as calculated in the IRM Rate Generator Model.

See Table 9 below for a Group 1 summary, excluding Accounts 1588 and 1589. Table 10 provide a summary of the applicable rate riders.

TABLE 9 – SUMMARY OF GROUP 1 ACCOUNTS (excluding 1588, 1989 & CBR)

Group 1 Account	Principal 2025	Interest 2025	Projected Interest (April 2026)	Total	Threshold kWh	Threshold Test ($0.001)
1550 - Low Voltage	$ (100,247)	$ (1,590)	$ (3,205)	$ (105,042)		
1551 - SME	$ (1,614)	$ 57	$ (137)	$ (1,693)		
1580 - WMS	$ (449)	$ (21)	$ 5	$ (464)		
1584 - Network	$ 96,905	$ 749	$ 3,820	$ 101,473		
1586 - Connection	$ 71,096	$ 233	$ 2,993	$ 74,322		
Group 1 Disposition	$ 65,691	$ (572)	$ 3,477	$ 68,596	57,340,232	$ 0.0012

TABLE 10 - SUMMARY OF GROUP 1 ACCOUNTS RATE RIDERS

(excluding 1588, 1589 & CBR)

Class	kWh	kW	Disposition Unit	Allocation of Group 1 Balances ($)	Rate Rider
Residential	33,016,883	-	kWh	38,965	0.0012
GS<50 kW	10,256,714	-	kWh	12,388	0.0012
GS 50 to 4,999 kW	13,707,998	33,795	kW	16,804	0.4972
UMSL	115,486	-	kWh	142	0.0012
Sentinel Lighting	24,099	65	kW	30	0.4520
Street Lighting	219,052	640	kW	269	0.4196

a) Wholesale Market Participants

NBHDL does not have any Wholesale Market Participant customers.

b) Commodity Accounting Guidance – 1588 and 1589

The OEB has standardized the requirements for regulatory accounting and RPP wholesale settlements to improve the accuracy of the commodity pass-through accounts through Accounting Guidance – Commodity Pass-Through Accounts, which relate to Account 1588 – RSVA – Power and Account 1589 – RSVA – GA.

NBHDL confirms that all transactions recorded in Accounts 1588 and 1589 are accounted for in accordance with the respective versions of the Accounting Guidance issued in those years.

c) Commodity Accounts Analysis Workform - GA Analysis Workform

NBHDL has completed the GA Analysis Workform for the years 2020 through 2024, this is included in Appendix “N”, and further explained in Section 21 below. Note, NBHDL has included two electronic workforms, one for 2021-2024 and one for 2020. The 2027 Workform would not allow for the 2020 tab, and a the template from prior years was utilized.

d) Capacity Based Recovery (CBR)

ERZ does not have any Class A customers.

15) ERZ LRAM Variance Account (LRAMVA)

NBHDL is not requesting an LRAM disposition.

16) ERZ Tax Changes

In its *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors*, the Board determined that a 50/50 sharing of the impact of legislated tax changes between shareholders and ratepayers is appropriate. The tax reduction will be allocated to customer rate classes based on the last Board approved COS distribution revenue. The Board has determined that currently known tax changes from the level reflected in the Board-approved base rates will be reflected in the IRM adjustments.

ERZ re-based in 2020 and the 2021 test year income tax calculations were based on a tax rate of 26.5%; the most current information and rates available. NBHDL notes that the SBD is not applicable as NBHDL, and its associated corporations, have a combined taxable capital that exceeds $50M. As there are no known tax changes from the level reflected in the Board-approved base rates, the Incremental Tax Savings is $nil.

17) ERZ Z-Factor Claims / Incremental Capital Module (ICM) Claims

NBHDL is not proposing to seek recovery for a Z-Factor claim or utilize the ICM option.

18) ERZ Off-Ramps

Upon amalgamation in July 2022, ERHDC merged with NBHDL and as such, ERHDC no longer reports its own ROE. The 2025 RRR filing included the corporate entity's amalgamated information and can be found in section "8" above re; NBRZ.

19) ERZ Low Voltage Service Charges

For 2026 rates, NBHDL proposes to maintain the low voltage service charge rates as approved in ERZ's current tariff sheet.

20) ERZ Bill Impacts

Table 11 provides a summary of total bill impacts for the same rate classes/categories as those provided in "Tab 20.Bill Impacts" of the Model. NBHDL considers the overall bill impacts to be

reasonable. These bill impacts exclude consideration for the proposal provided below in Section 21 related to Accounts 1588 and 1589.

TABLE 11 – PROPOSED BILL IMPACTS

Rate Classes	Categories	Consumption (kWh)	Demand (kW)	Units	Sub-Total A $	Sub-Total A %	Sub-Total B $	Sub-Total B %	Sub-Total C $	Sub-Total C %	Total A+B+C $	Total A+B+C %
Residential	RPP	750		kWh	$ 1.25	2.7%	$ 0.27	0.5%	$ 0.11	0.2%	$ 0.10	0.1%
GS<50 kW	RPP	2,000		kWh	$ 2.62	2.6%	$ (0.38)	-0.3%	$ (0.81)	-0.5%	$ (0.72)	-0.2%
GS 50 to 4,000 kW	Non-RPP	52,000	126	kW	$ 25.14	2.7%	$ (53.84)	-3.9%	$ (65.27)	-3.0%	$ (73.76)	-0.7%
UMSL	RPP	520		kWh	$ 0.81	2.7%	$ (0.02)	-0.1%	$ (0.13)	-0.3%	$ (0.12)	-0.1%
Sentinel Lights	RPP	175	1	kW	$ 0.99	2.7%	$ 0.41	1.0%	$ 0.34	0.7%	$ 0.30	0.5%
Street Lighting	Non-RPP	14,800	46	kW	$ 43.81	2.7%	$ 21.25	1.2%	$ 18.05	0.9%	$ 20.40	0.5%
Street Lighting	Non-RPP	4,700	15	kW	$ 19.46	2.7%	$ 12.10	1.5%	$ 11.06	1.2%	$ 12.50	0.7%
Residential	RPP	750		kWh	$ 1.25	2.7%	$ 0.27	0.5%	$ 0.11	0.2%	$ 0.13	0.1%
GS<50 kW	Non-RPP	3,100		kWh	$ 3.50	2.6%	$ (1.15)	-0.6%	$ (1.81)	-0.8%	$ (2.05)	-0.3%

ERZ's proposed tariff can be found in Appendix "H". Bill impacts by customer class are included in Appendix "I" and have also been updated to reflect NBHDL's proposal. The table below summarizes the monthly bill impacts by customer class.

TABLE 12 – BILL IMPACT SUMMARY

Class	Average Monthly kWh	Average Monthly kW	RPP Non-	Total Current Bill	Total Proposed Bill	Total impact ($)	Total impact (%)
Residential	750		RPP	$ 156.23	$ 156.33	$ 0.10	0.1%
GS<50 kW	2,000		RPP	$ 391.09	$ 390.37	$ (0.72)	-0.2%
GS 50 to 4,000 kW	52,000	126	Non-RPP	$ 10,323.03	$ 10,249.27	$ (73.76)	-0.7%
UMSL	520		RPP	$ 105.88	$ 105.76	$ (0.12)	-0.1%
Sentinel Lights	175	1	RPP	$ 62.32	$ 62.62	$ 0.30	0.5%
Street Lighting	14,800	46	Non-RPP	$ 4,489.65	$ 4,510.05	$ 20.40	0.5%

21) ERZ Deferral and Variance Account Balances – Account 1588 & 1589

Background

During the 2023 IRM proceeding (EB-2022-0053), the interrogatory process brought to light potential issues and inaccuracies in the account balances of Account 1588 - Power "PWR" and Account 1589 – Global Adjustment "GA" for the ERZ. As a result, NBHDL subsequently rescinded its request in March 2023 to dispose of the Group 1 account balances as originally applied for and initiated an internal review. NBHDL continued to defer this disposition through subsequent IRM processes as the underlying technical work required reconstruction and validation to ensure accuracy.

NBHDL explored engaging a third-party to support this work but was unable to secure external assistance. Reconstruction of the balance was undertaken utilizing internal resourcing; given the time that had passed, continuity of staff on the file, and gaps in historical documentation, NBHDL completed a rebuild of the variance accounts from January 1, 2020 through December 31, 2022 to ensure balances are supported and reasonable. The period for the bulk of this review dates to the acquisition and amalgamation period of NBHDL and ERHDC and additional effort has been required to locate and

interpret source documentation from the transition period. In addition, NBHDL completed further review of 2023 and 2024 balances.

Through this work, NBHDL confirmed that of the identified inaccuracies, one relates to an adjustment made to a previously disposed value. Following discussions with NBHDL's Case Manager during the 2026 IRM application process, it was determined that, due to the corrections pertaining to previously finalized Espanola Regional Hydro Distribution Corporation ("ERHDC") account balances for Account 1588 and 1589, the matter must be addressed through a panel finding. On February 18, 2026, NBHDL formally requested that the disposition of the ERZ Account 1588 and 1589 balances be deferred.

Previously Approved Disposition (2021 COS – EB-2020-0020)

In EB-2020-0020, ERHDC was approved to dispose of a principal credit balance in Account 1588 of ($23,801) that incorporated credit adjustments from 2014 through 2019. Upon further review of the supporting back-up for these adjustments, it's NBHDL's interpretation that the adjustments should have been recorded as a debit to Account 1588 as the adjustment total of $138,934.04 is owed to Hydro One "HO". The underlying transactions indicate that ERHDC had not incorporated the correct 2nd Estimate and Final GA rates when completing the RPP true-ups over the years in question which resulted in ERHDC incorrectly reducing what it owed to Hydro One ("HO") (therefore owing the funds upon reconciliation). In addition, the appropriate COP expense, RSVA, and DVA journal entries were not recorded, regardless of the direction of the adjustment. Customers received the benefit of this credit and the rate rider for 2021 Group 1 DVAs which expired April 30, 2026.

Along with the directional error, ERHDC increased what it owed HO in the April 2021 settlement in relation to the adjustment with the understanding that this was the correct process and not identifying that the adjustment had not been posted to the 1588 Account correctly, or that it was not the correct debit vs. credit included in the 2021 COS disposition. This resulted in ERHDC requiring an adjustment for the April 2021 settlement, which was addressed with HO in December 2025, leaving the previously approved balance as the remaining issue tied to the 2021 COS disposition.

NBHDL acknowledges that these balances were disposed of as final, however, given the complexity of settlement and the new resourcing that was in place for ERHDC at the time, the errors were not detected. NBHDL would propose that the initial correction be reversed, and the proper correction accounted for; this would result in a debit adjustment of $277,868.08 in Account 1588. If this proposal is not approved by the Board, NBHDL will be required to write-off $138,934.04.

Given that this portion of the proposed disposition relates to a correction of an amount previously approved for disposition, the adjustment is subject to further review and approval by the Board panel. As such, there is insufficient certainty that the proposed correction will be approved and NBHDL has not recognized the adjustment in its 2025 audited financial statements, accrued the amount in the 2026 fiscal

period, or completed the related true-up with HO. Should the proposed adjustments be approved, the Company will recognize and process the applicable amounts accordingly.

Additional Settlement Corrections

As part of the account reconstruction, NBHDL performed a comprehensive review of revenue, costs, accruals and RPP settlement reconciliations using the best available information and supporting documentation. Through this process, several additional adjustments have been flagged. Several of the adjustments are simple reallocations between the PWR and GA accounts, however, there are also several corrections that NBHDL will work with HO to account for appropriately through the settlement process; this will be completed for Q4 2026.

Attached to this application is a workbook created by NBHDL "ERZ - Commodity Accounts Supporting Data", which can also be found in Appendix "M" that provides the following:

a) Tab "1. DVA Continuity Schedules"
b) Tab "2. Carrying Charges"
c) Tab "3. Proposed Rate Riders"

a) Tab "1. DVA Continuity Schedules"

Due to the nature of the proposed disposition, and the multiple years impacted, this tab includes 3 versions of DVA continuity schedules for PWR and GA completed in the same format as that included in the Rate Generator Model. At this time, NBHDL has left 2025 activity out of the workforms and the proposed disposition (explained further below).

- Version 1 – this provides 2020-2024 activity and ties to the 2025 RRR filing balances, with variances tied to 2025 activity only as a reference point.
- Version 2 – this provides 2020-2024 activity and principal adjustments in the correct fiscal years that the adjustments should have happened in and ties to the GA Workform files.
- Version 3 – this is NBHDL's proposed disposition and is Version 2 data with the correction of the 2021 COS disposition error of $138k.

Provided within this tab is a summary of total reallocations between PWR and GA, and additional settlement adjustments that NBHDL will need to seek from HO, including the $138k correction to the '21 COS disposition value.

b) Tab "2. Carrying Charges"

NBHDL has prepared a high-level calculation of revised carrying charges for the purposes of determining a total disposition claim that reflects the changes incorporated into Version 3 of the DVA Continuity

Schedule.

c) Tab “3. Proposed Rate Riders”

NBHDL has determined rate riders for Account 1588 and 1589 utilizing the methodology included in the IRM Rate Generator Model.

The total claim amounts are $702,363 (Account 1588) and $86,898 (Account 1589). The proposed recovery is over a two-year recovery period. The following tables provide the rate determinants, and the total bill impacts by Account, along with a combined total bill total and impact.

See Table 13 & 14 below for a Group 1 summary – Accounts 1588 and 1589. Table 15 provides a summary of total bill impacts for the same rate classes/categories as those typically provided in “Tab 20. Bill Impacts” of the Model.

TABLE 13 - SUMMARY OF GROUP 1 ACCOUNTS RATE RIDERS

NBHDL PROPOSED RATE RIDER - ACCOUNT 1588-PWR:	
Proposed Disposition (Principal + estimated CC)	702,364
Rate Recovery Proposal (Term - in years)	2
Annual Rate	**351,182**

	Rate Rider Calculation Information								Current Rate Generator Model***			Revised Proposal			
Class	% of kWh*	Total Owing	Current kWh**	Current kW	Rate / kWh	Rate / kW	Avg. CX (kWh/kW)	Avg. Mth	Total Current Bill	Proposed Total Bill	Proposed Bill Impacts	Proposed Change (1588 Rate)****	Total Bill w/ 1588 Rate	Total Change ($)	Proposed Bill Impacts
RESIDENTIAL SERVICE CLASSIFICATION	57.6%	202,213	33,016,883	-	0.0061		750	4.59	156.23	156.33	0.07%	4.11	160.44	4.21	2.70%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	17.9%	62,818	10,256,714	-	0.0061		2,000	12.25	391.09	390.37	-0.18%	13.84	404.21	13.12	3.35%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	23.9%	83,955	13,707,998	33,795		2.4843	126	313.02	10,323.03	10,249.27	-0.71%	353.71	10,602.98	279.95	2.71%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	707	115,486	-	0.0061		520	3.18	105.88	105.76	-0.11%	3.60	109.36	3.48	3.29%
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	148	24,099	65		2.2582	1	2.26	62.32	62.62	0.49%	2.55	65.17	2.85	4.58%
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	1,342	219,052	640		2.0965	46	96.44	4,489.65	4,510.05	0.45%	108.98	4,619.03	129.37	2.88%
		351,182													

*Per 2027 IRM Rate Generator Model Tab "5. Allocating Def-Var Balances"

**Per 2027 IRM Rate Generator Model Tab "4. Billing Det. For Def-Var"

***After HST and OER (incorporates proposed increases tied to Group 1 dispositions excluding PWR and GA, RTSR changes, and the Price Cap Index)

****Includes HST for all classes and OER for Residential Class

TABLE 14 - SUMMARY OF GROUP 1 ACCOUNTS RATE RIDERS ACCOUNTS 1588

NBHDL PROPOSED RATE RIDER - ACCOUNT 1589-GA:	
Proposed Disposition (Principal + estimated CC)	86,898
Rate Recovery Proposal (Term - in years)	2
Annual Rate	**43,449**

	Rate Ride Calculation Information						Current Rate Generator Model**			Revised Proposal			
Class	% of kWh*	Total Owing	Current kWh*	Rate / kWh	Avg. CX (kWh/kW)	Avg. Mth	Total Current Bill	Proposed Total Bill	Proposed Bill Impacts	Proposed Change (1589 Rate)***	Total Bill w/ 1589 Rate	Total Change ($)	Proposed Bill Impacts
RESIDENTIAL SERVICE CLASSIFICATION (NON-RPP)	1.9%	813	270,251	0.0030	750	2.26	189.89	190.02	0.07%	2.02	192.04	2.15	1.13%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION (NON-RPP)	12.1%	5,270	1,751,281	0.0030	3,100	9.33	711.96	709.91	-0.29%	10.54	720.45	8.49	1.19%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	84.8%	36,838	12,241,926	0.0030	52,000	156.48	10,323.03	10,249.27	-0.71%	176.82	10,426.09	103.06	1.00%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	28	9,456	0.0030	520	1.56	105.88	105.76	-0.11%	1.77	107.53	1.65	1.56%
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	3	968	0.0030	175	0.53	62.32	62.62	0.49%	0.60	63.21	0.90	1.44%
STREET LIGHTING SERVICE CLASSIFICATION	1.1%	496	164,945	0.0030	14,800	44.54	4,489.65	4,510.05	0.45%	50.33	4,560.38	70.72	1.58%
		43,449											

*Per 2027 IRM Rate Generator Model Tab "6.1 GA"

**After HST and OER (incorporates proposed increases tied to Group 1 dispositions excluding PWR and GA, RTSR changes, and the Price Cap Index)

****Includes HST for all classes and OER for Residential Class

TABLE 15 – PROPOSED BILL IMPACTS – ACCOUNT 1588 & 1589

NBHDL PROPOSED TOTAL BILL IMPACTS:	
Proposed Disposition (Principal + estimated CC)	789,262
Rate Recovery Proposal (Term - in years)	2
Annual Rate	**394,631**

	Current Rate Generator Model*			Revised Proposal				
Class	**Total Current Bill**	**Proposed Total Bill**	**Proposed Bill Impacts**	**Proposed Change (1589 Rate)****	**Proposed Change (1589 Rate)****	**Total Bill w/ Proposed Rate Riders**	**Total Change ($)**	**Proposed Bill Impacts**
RESIDENTIAL SERVICE CLASSIFICATION	156.23	156.33	0.07%	4.11	-	160.44	4.21	2.70%
RESIDENTIAL SERVICE CLASSIFICATION (NON-RPP)	189.89	190.02	0.07%	4.11	2.02	196.16	6.27	3.30%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	391.09	390.37	-0.18%	13.84	-	404.21	13.12	3.35%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION (NON-RPP)	711.96	709.91	-0.29%	13.84	10.54	734.29	22.33	3.14%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	10,323.03	10,249.27	-0.71%	353.71	176.82	10,779.80	456.77	4.42%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	105.88	105.76	-0.11%	3.60	1.77	111.13	5.25	4.96%
SENTINEL LIGHTING SERVICE CLASSIFICATION	62.32	62.62	0.49%	2.55	0.60	65.77	3.45	5.54%
STREET LIGHTING SERVICE CLASSIFICATION	4,489.65	4,510.05	0.45%	108.98	50.33	4,669.35	179.70	4.00%

*After HST and OER (incorporates proposed increases tied to Group 1 dispositions excluding PWR and GA, RTSR changes, and the Price Cap Index)
**Includes HST for all classes and OER for Residential Class

Summary

The accompanying GA workforms outline the various principal adjustments that NBHDL proposes to correct the balances in both PWR and GA. Unbilled consumption/losses are not included in the GA workforms as NBHDL has true billing data for the years in question. For the most part, these adjustments put the variances within the 1% +/- threshold, however 2022 and 2023 are outside these parameters. NBHDL has exhausted its efforts to further refine the variances for these years and submits that they are immaterial at a rate rider level and in dollar value overall.

NBHDL bills on a calendar month basis and plans to transition Non-RPP customers to GA billing based on the Final GA rate. ERZ customers are tentatively scheduled to transition for November 1, 2026 consumption (billing takes place in December) and the NBRZ is tentatively scheduled for a Q1 2027 transition. This change should enable process efficiencies, improve settlement analysis and reconciliation of underlying transactions and reduce regulatory complexities as it relates to Account 1588 and 1589, while also addressing the working capital implications of material swings each month with respect to GA pricing. Based on the results of the analytics for 2020 through 2024, pending adjustments, and NBHDL's transition to Final GA for billing purposes, NBHDL will defer the review and disposition of the 2025 activity and incorporate a final review of these values during the 2026 year-end settlement true-up process.

Given the complexity of the historical transactions and the passage of time, the reconstruction required the application of reasonable judgment where complete supporting information was not available. The work has required a significant review of historical transactions, settlement activity, supporting documentation and prior-period adjustments across multiple years. While the nature and complexity of the historical activity means that immaterial differences or unidentified errors may remain, management is satisfied that the proposed balances are reasonable, materially accurate and represent the most supportable position based on the information available. Further analysis is not expected to result in a material change to the proposed disposition amounts.

NBHDL has proposed a two-year recovery period to mitigate impacts on the customer but would consider a longer recovery period if a further mitigation strategy was desired by the Board.

NBHDL acknowledges the extended period required to complete the review and reconstruction of these balances and appreciates the continued time and engagement of Board staff in working with NBHDL to bring the matter forward for resolution.

22) Conclusion

In summary, total bill impacts are well below the rate mitigation threshold and NBHDL considers the proposed rates for both the NBRZ and ERZ to be both reasonable and prudent.

APPENDIX “A”

NBRZ – Current Tariff of Rates and Charges



North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0018

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies 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. All customers are single-phase. 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	38.80
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.00015
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kWh	0.0118
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0090

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification includes non residential accounts taking electricity at 750 volts or less where monthly average peak 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	31.92
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0245
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 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 Wholesale Market Participant (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	411.18
Distribution Volumetric Rate	$/kW	3.4122
Low Voltage Service Rate	$/kW	0.05359
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1144
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.2030
Retail Transmission Rate - Network Service Rate	$/kW	4.4089
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7495
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.1781
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5403

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 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 Wholesale Market Participant (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	8,593.14
Distribution Volumetric Rate	$/kW	1.5271
Low Voltage Service Rate	$/kW	0.05923
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1538
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.6767
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7950
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5122
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5971

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	7.06
Distribution Volumetric Rate	$/kWh	0.0162
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0006
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	6.49
Distribution Volumetric Rate	$/kW	22.6985
Low Voltage Service Rate	$/kW	0.04143
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1226
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.2183
Retail Transmission Rate - Network Service Rate	$/kW	3.3415
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5079

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.68
Distribution Volumetric Rate	$/kW	9.0024
Low Voltage Service Rate	$/kW	0.04229
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1118
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1993
Retail Transmission Rate - Network Service Rate	$/kW	3.3252
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4566

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Returned Cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at meter - after regular hours	$	165.00

Other

Service call - customer owned equipment	$	30.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	40.59

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0389
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0285

APPENDIX “B”

NBRZ – Proposed Tariff of Rates and Charges

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0061

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies 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. All customers are single-phase. 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	39.85
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.00015
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0013)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0092

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification includes non residential accounts taking electricity at 750 volts or less where monthly average peak 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	32.78
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0252
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0013)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	$/kWh	0.0113
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0083

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 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.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	422.28
Distribution Volumetric Rate	$/kW	3.5043
Low Voltage Service Rate	$/kW	0.05359
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.4686)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1648
Retail Transmission Rate - Network Service Rate	$/kW	4.5143
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7674
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.2563
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5536

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 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.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	8,825.15
Distribution Volumetric Rate	$/kW	1.5683
Low Voltage Service Rate	$/kW	0.05923
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.6976)
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.7885
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.8140
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5986
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6118

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	7.25
Distribution Volumetric Rate	$/kWh	0.0166
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0113
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0083

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	6.67
Distribution Volumetric Rate	$/kW	23.3114
Low Voltage Service Rate	$/kW	0.04143
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.4928)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1733
Retail Transmission Rate - Network Service Rate	$/kW	3.4214
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5696

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
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STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.73
Distribution Volumetric Rate	$/kW	9.2455
Low Voltage Service Rate	$/kW	0.04229
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.4479)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1577
Retail Transmission Rate - Network Service Rate	$/kW	3.4047
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5170

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

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)

North Bay Hydro Distribution Limited
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SPECIFIC SERVICE CHARGES

APPLICATION

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Customer Administration		
Returned Cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at meter - after regular hours	$	165.00
Other		
Service call - customer owned equipment	$	30.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	41.81

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North Bay Rate Zone
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RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	129.49
Monthly Fixed Charge, per retailer	$	51.80
Monthly Variable Charge, per customer, per retailer	$	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.59

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0389
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0285

APPENDIX “C”

NBRZ – Proposed Bill Impacts

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of $0.1197/kWh (IESO's Monthly Market Report for May 2026) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**RPP? Non-RPP Retailer? Non-RPP Other?**	**Current Loss Factor** (eg: 1.0351)	**Proposed Loss Factor**	**Consumption (kWh)**	**Demand kW (if applicable)**	**RTSR Demand or Demand-Interval?**	**Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).**
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	RPP	1.0389	1.0389	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	RPP	1.0389	1.0389	2,000			
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	39,000	110		
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	1,300,000	2,543		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	**kWh**	RPP	1.0389	1.0389	410			1
SENTINEL LIGHTING SERVICE CLASSIFICATION	**kW**	RPP	1.0389	1.0389	50	1		1
STREET LIGHTING SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	170,000	474		5,424
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0389	1.0389	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0389	1.0389	2,000			
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	137,000	328		
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total A		Sub-Total B		Sub-Total C		Total Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.05	2.7%	$ (0.08)	-0.2%	$ 0.31	0.5%	$ 0.28	0.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 2.26	2.8%	$ (1.14)	-1.2%	$ (0.10)	-0.1%	$ (0.09)	0.0%
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 21.23	2.7%	$ (608.70)	-56.3%	$ (588.51)	-30.7%	$ (665.01)	-8.4%
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION - Non-RPP (	kW	$ 336.78	2.7%	$ (1,828.33)	-14.0%	$ (1,828.33)	-14.0%	$ (2,066.01)	-1.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	$ 0.35	2.6%	$ (0.38)	-2.4%	$ (0.17)	-0.7%	$ (0.15)	-0.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 0.79	2.7%	$ 0.13	0.4%	$ 0.27	0.8%	$ 0.25	0.6%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 386.43	2.9%	$ (2,346.59)	-16.0%	$ (2,280.27)	-13.1%	$ (2,576.71)	-5.6%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 1.05	2.7%	$ (10.88)	-22.6%	$ (10.49)	-16.3%	$ (11.85)	-6.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 2.26	2.8%	$ (29.94)	-28.4%	$ (28.90)	-19.9%	$ (32.66)	-7.3%
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 41.31	2.7%	$ (2,135.24)	-84.0%	$ (2,075.02)	-41.2%	$ (2,344.78)	-9.1%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0389
Proposed/Approved Loss Factor	1.0389

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 38.80	1	$ 38.80	$ 39.85	1	$ 39.85	$ 1.05	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 38.80**			**$ 39.85**	**$ 1.05**	**2.71%**
Line Losses on Cost of Power	$ 0.1275	29	$ 3.72	$ 0.1275	29	$ 3.72	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	750	$ -	-$ 0.0013	750	$ (0.98)	$ (0.98)	
CBR Class B Rate Riders	$ 0.0006	750	$ 0.45	$ 0.0004	750	$ 0.30	$ (0.15)	-33.33%
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.00015	750	$ 0.11	$ 0.00015	750	$ 0.11	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 43.50**			**$ 43.43**	**$ (0.08)**	**-0.17%**
RTSR - Network	$ 0.0118	779	$ 9.19	$ 0.0121	779	$ 9.43	$ 0.23	2.54%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0090	779	$ 7.01	$ 0.0092	779	$ 7.17	$ 0.16	2.22%
Sub-Total C - Delivery (including Sub-Total B)			**$ 59.71**			**$ 60.02**	**$ 0.31**	**0.53%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	779	$ 3.66	$ 0.0047	779	$ 3.66	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	779	$ 0.47	$ 0.0006	779	$ 0.47	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	480	$ 47.04	$ 0.0980	480	$ 47.04	$ -	0.00%
TOU - Mid Peak	$ 0.1570	135	$ 21.20	$ 0.1570	135	$ 21.20	$ -	0.00%
TOU - On Peak	$ 0.2030	135	$ 27.41	$ 0.2030	135	$ 27.41	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 159.73**			**$ 160.04**	**$ 0.31**	**0.20%**
HST	13%		$ 20.76	13%		$ 20.81	$ 0.04	0.20%
Ontario Electricity Rebate	23.5%		$ (37.54)	23.5%		$ (37.61)	$ (0.07)	
Total Bill on TOU			**$ 142.96**			**$ 143.24**	**$ 0.28**	**0.20%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0389
Proposed/Approved Loss Factor	1.0389

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 31.92	1	$ 31.92	$ 32.78	1	$ 32.78	$ 0.86	2.69%
Distribution Volumetric Rate	$ 0.0245	2000	$ 49.00	$ 0.0252	2000	$ 50.40	$ 1.40	2.86%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 80.92**			**$ 83.18**	**$ 2.26**	**2.79%**
Line Losses on Cost of Power	$ 0.1275	78	$ 9.92	$ 0.1275	78	$ 9.92	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0002	2,000	$ 0.40	-$ 0.0013	2,000	$ (2.60)	$ (3.00)	-750.00%
CBR Class B Rate Riders	$ 0.0006	2,000	$ 1.20	$ 0.0004	2,000	$ 0.80	$ (0.40)	-33.33%
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00014	2,000	$ 0.28	$ 0.00014	2,000	$ 0.28	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 93.14**			**$ 92.00**	**$ (1.14)**	**-1.22%**
RTSR - Network	$ 0.0110	2,078	$ 22.86	$ 0.0113	2,078	$ 23.48	$ 0.62	2.73%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0081	2,078	$ 16.83	$ 0.0083	2,078	$ 17.25	$ 0.42	2.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 132.83**			**$ 132.73**	**$ (0.10)**	**-0.08%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,078	$ 9.77	$ 0.0047	2,078	$ 9.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,078	$ 1.25	$ 0.0006	2,078	$ 1.25	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	1,280	$ 125.44	$ 0.0980	1,280	$ 125.44	$ -	0.00%
TOU - Mid Peak	$ 0.1570	360	$ 56.52	$ 0.1570	360	$ 56.52	$ -	0.00%
TOU - On Peak	$ 0.2030	360	$ 73.08	$ 0.2030	360	$ 73.08	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 399.13**			**$ 399.03**	**$ (0.10)**	**-0.03%**
HST	13%		$ 51.89	13%		$ 51.87	$ (0.01)	-0.03%
Ontario Electricity Rebate	23.5%		$ (93.80)	23.5%		$ (93.77)	$ 0.02	
Total Bill on TOU			**$ 357.22**			**$ 357.13**	**$ (0.09)**	**-0.03%**

Customer Class:	**GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**39,000** kWh
Demand	**110** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 411.18	1	$ 411.18	$ 422.28	1	$ 422.28	$ 11.10	2.70%
Distribution Volumetric Rate	$ 3.4122	110	$ 375.34	$ 3.5043	110	$ 385.47	$ 10.13	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	110	$ -	$ -	110	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 786.52**			**$ 807.75**	**$ 21.23**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1144	110	$ 12.58	-$ 0.4686	110	$ (51.55)	$ (64.13)	-509.62%
CBR Class B Rate Riders	$ 0.2030	110	$ 22.33	$ 0.1648	110	$ 18.13	$ (4.20)	-18.82%
GA Rate Riders	$ 0.0065	39,000	$ 253.50	-$ 0.0079	39,000	$ (308.10)	$ (561.60)	-221.54%
Low Voltage Service Charge	$ 0.05359	110	$ 5.89	$ 0.05359	110	$ 5.89	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	110	$ -	$ -	110	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,080.83**			**$ 472.13**	**$ (608.70)**	**-56.32%**
RTSR - Network	$ 4.4089	110	$ 484.98	$ 4.5143	110	$ 496.57	$ 11.59	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 3.1781	110	$ 349.59	$ 3.2563	110	$ 358.19	$ 8.60	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,915.40**			**$ 1,326.90**	**$ (588.51)**	**-30.72%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	40,517	$ 190.43	$ 0.0047	40,517	$ 190.43	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	40,517	$ 24.31	$ 0.0006	40,517	$ 24.31	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	40,517	$ 4,849.90	$ 0.1197	40,517	$ 4,849.90	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 6,980.29**			**$ 6,391.78**	**$ (588.50)**	**-8.43%**
HST	13%		$ 907.44	13%		$ 830.93	$ (76.51)	-8.43%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 7,887.73**			**$ 7,222.72**	**$ (665.01)**	**-8.43%**

Customer Class:	**GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**1,300,000** kWh
Demand	**2,543** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 8,593.14	1	$ 8,593.14	$ 8,825.15	1	$ 8,825.15	$ 232.01	2.70%
Distribution Volumetric Rate	$ 1.5271	2543	$ 3,883.42	$ 1.5683	2543	$ 3,988.19	$ 104.77	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2543	$ -	$ -	2543	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 12,476.56**			**$ 12,813.34**	**$ 336.78**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1538	2,543	$ 391.11	-$ 0.6976	2,543	$ (1,774.00)	$ (2,165.11)	-553.58%
CBR Class B Rate Riders	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
GA Rate Riders	$ -	1,300,000	$ -	$ -	1,300,000	$ -	$ -	
Low Voltage Service Charge	$ 0.05923	2,543	$ 150.62	$ 0.05923	2,543	$ 150.62	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 13,018.29**			**$ 11,189.96**	**$ (1,828.33)**	**-14.04%**
RTSR - Network	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
RTSR - Connection and/or Line and Transformation Connection	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
Sub-Total C - Delivery (including Sub-Total B)			**$ 13,018.29**			**$ 11,189.96**	**$ (1,828.33)**	**-14.04%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	1,350,570	$ 6,347.68	$ 0.0047	1,350,570	$ 6,347.68	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	1,350,570	$ 810.34	$ 0.0006	1,350,570	$ 810.34	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	1,350,570	$ 161,663.23	$ 0.1197	1,350,570	$ 161,663.23	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 181,839.79**			**$ 180,011.46**	**$ (1,828.33)**	**-1.01%**
HST	13%		$ 23,639.17	13%		$ 23,401.49	$ (237.68)	-1.01%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 205,478.96**			**$ 203,412.95**	**$ (2,066.01)**	**-1.01%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**410**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0389**	
Proposed/Approved Loss Factor	**1.0389**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 7.06	1	$ 7.06	$ 7.25	1	$ 7.25	$ 0.19	2.69%
Distribution Volumetric Rate	$ 0.0162	410	$ 6.64	$ 0.0166	410	$ 6.81	$ 0.16	2.47%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	410	$ -	$ -	410	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 13.70**			**$ 14.06**	**$ 0.35**	**2.58%**
Line Losses on Cost of Power	$ 0.1275	16	$ 2.03	$ 0.1275	16	$ 2.03	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0003	410	$ 0.12	-$ 0.0013	410	$ (0.53)	$ (0.66)	-533.33%
CBR Class B Rate Riders	$ 0.0006	410	$ 0.25	$ 0.0004	410	$ 0.16	$ (0.08)	-33.33%
GA Rate Riders	$ -	410	$ -	$ -	410	$ -	$ -	
Low Voltage Service Charge	$ 0.00014	410	$ 0.06	$ 0.00014	410	$ 0.06	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	410	$ -	$ -	410	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 16.16**			**$ 15.78**	**$ (0.38)**	**-2.38%**
RTSR - Network	$ 0.0110	426	$ 4.69	$ 0.0113	426	$ 4.81	$ 0.13	2.73%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0081	426	$ 3.45	$ 0.0083	426	$ 3.54	$ 0.09	2.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 24.30**			**$ 24.13**	**$ (0.17)**	**-0.70%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	426	$ 2.00	$ 0.0047	426	$ 2.00	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	426	$ 0.26	$ 0.0006	426	$ 0.26	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	262	$ 25.72	$ 0.0980	262	$ 25.72	$ -	0.00%
TOU - Mid Peak	$ 0.1570	74	$ 11.59	$ 0.1570	74	$ 11.59	$ -	0.00%
TOU - On Peak	$ 0.2030	74	$ 14.98	$ 0.2030	74	$ 14.98	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 79.09**			**$ 78.92**	**$ (0.17)**	**-0.22%**
HST	13%		$ 10.28	13%		$ 10.26	$ (0.02)	-0.22%
Ontario Electricity Rebate	23.5%		$ (18.59)	23.5%		$ (18.55)	$ 0.04	
Total Bill on TOU			**$ 70.78**			**$ 70.63**	**$ (0.15)**	**-0.22%**

Customer Class:	**SENTINEL LIGHTING SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**50**	**kWh**
Demand	**1**	**kW**
Current Loss Factor	**1.0389**	
Proposed/Approved Loss Factor	**1.0389**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 6.49	1	$ 6.49	$ 6.67	1	$ 6.67	$ 0.18	2.77%
Distribution Volumetric Rate	$ 22.6985	1	$ 22.70	$ 23.3114	1	$ 23.31	$ 0.61	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 29.19**			**$ 29.98**	**$ 0.79**	**2.72%**
Line Losses on Cost of Power	$ 0.1275	2	$ 0.25	$ 0.1275	2	$ 0.25	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.1226	1	$ 0.12	-$ 0.4928	1	$ (0.49)	$ (0.62)	-501.96%
CBR Class B Rate Riders	$ 0.2183	1	$ 0.22	$ 0.1733	1	$ 0.17	$ (0.05)	-20.61%
GA Rate Riders	$ -	50	$ -	$ -	50	$ -	$ -	
Low Voltage Service Charge	$ 0.04143	1	$ 0.04	$ 0.04143	1	$ 0.04	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 29.82**			**$ 29.95**	**$ 0.13**	**0.44%**
RTSR - Network	$ 3.3415	1	$ 3.34	$ 3.4214	1	$ 3.42	$ 0.08	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 2.5079	1	$ 2.51	$ 2.5696	1	$ 2.57	$ 0.06	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 35.67**			**$ 35.94**	**$ 0.27**	**0.77%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	52	$ 0.24	$ 0.0047	52	$ 0.24	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	52	$ 0.03	$ 0.0006	52	$ 0.03	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	32	$ 3.14	$ 0.0980	32	$ 3.14	$ -	0.00%
TOU - Mid Peak	$ 0.1570	9	$ 1.41	$ 0.1570	9	$ 1.41	$ -	0.00%
TOU - On Peak	$ 0.2030	9	$ 1.83	$ 0.2030	9	$ 1.83	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 42.57**			**$ 42.84**	**$ 0.27**	**0.64%**
HST	13%		$ 5.53	13%		$ 5.57	$ 0.04	0.64%
Ontario Electricity Rebate	23.5%		$ (10.00)	23.5%		$ (10.07)	$ (0.06)	
Total Bill on TOU			**$ 38.10**			**$ 38.35**	**$ 0.25**	**0.64%**

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**170,000** kWh
Demand	**474** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 1.68	5424	$ 9,112.32	$ 1.73	5424	$ 9,383.52	$ 271.20	2.98%
Distribution Volumetric Rate	$ 9.0024	474	$ 4,267.14	$ 9.2455	474	$ 4,382.37	$ 115.23	2.70%
Fixed Rate Riders	$ -	5424	$ -	$ -	5424	$ -	$ -	
Volumetric Rate Riders	$ -	474	$ -	$ -	474	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 13,379.46**			**$ 13,765.89**	**$ 386.43**	**2.89%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1118	474	$ 52.99	-$ 0.4479	474	$ (212.30)	$ (265.30)	-500.63%
CBR Class B Rate Riders	$ 0.1993	474	$ 94.47	$ 0.1577	474	$ 74.75	$ (19.72)	-20.87%
GA Rate Riders	$ 0.0065	170,000	$ 1,105.00	-$ 0.0079	170,000	$ (1,343.00)	$ (2,448.00)	-221.54%
Low Voltage Service Charge	$ 0.04229	474	$ 20.05	$ 0.04229	474	$ 20.05	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	5424	$ -	$ -	5424	$ -	$ -	
Additional Fixed Rate Riders	$ -	5424	$ -	$ -	5424	$ -	$ -	
Additional Volumetric Rate Riders	$ -	474	$ -	$ -	474	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 14,651.96**			**$ 12,305.38**	**$ (2,346.59)**	**-16.02%**
RTSR - Network	$ 3.3252	474	$ 1,576.14	$ 3.4047	474	$ 1,613.83	$ 37.68	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 2.4566	474	$ 1,164.43	$ 2.5170	474	$ 1,193.06	$ 28.63	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 17,392.54**			**$ 15,112.26**	**$ (2,280.27)**	**-13.11%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	176,613	$ 830.08	$ 0.0047	176,613	$ 830.08	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	176,613	$ 105.97	$ 0.0006	176,613	$ 105.97	$ -	0.00%
Standard Supply Service Charge	$ 0.25	5424	$ 1,356.00	$ 0.25	5424	$ 1,356.00	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	176,613	$ 21,140.58	$ 0.1197	176,613	$ 21,140.58	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 40,825.16**			**$ 38,544.89**	**$ (2,280.27)**	**-5.59%**
HST	13%		$ 5,307.27	13%		$ 5,010.84	$ (296.44)	-5.59%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 46,132.43**			**$ 43,555.72**	**$ (2,576.71)**	**-5.59%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**750** kWh
Demand	**-** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 38.80	1	$ 38.80	$ 39.85	1	$ 39.85	$ 1.05	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 38.80**			**$ 39.85**	**$ 1.05**	**2.71%**
Line Losses on Cost of Power	$ 0.1197	29	$ 3.49	$ 0.1197	29	$ 3.49	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	750	$ -	-$ 0.0013	750	$ (0.98)	$ (0.98)	
CBR Class B Rate Riders	$ 0.0006	750	$ 0.45	$ 0.0004	750	$ 0.30	$ (0.15)	-33.33%
GA Rate Riders	$ 0.0065	750	$ 4.88	-$ 0.0079	750	$ (5.93)	$ (10.80)	-221.54%
Low Voltage Service Charge	$ 0.00015	750	$ 0.11	$ 0.00015	750	$ 0.11	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 48.15**			**$ 37.27**	**$ (10.88)**	**-22.59%**
RTSR - Network	$ 0.0118	779	$ 9.19	$ 0.0121	779	$ 9.43	$ 0.23	2.54%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0090	779	$ 7.01	$ 0.0092	779	$ 7.17	$ 0.16	2.22%
Sub-Total C - Delivery (including Sub-Total B)			**$ 64.36**			**$ 53.87**	**$ (10.49)**	**-16.29%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	779	$ 3.66	$ 0.0047	779	$ 3.66	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	779	$ 0.47	$ 0.0006	779	$ 0.47	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	750	$ 89.78	$ 0.1197	750	$ 89.78	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 158.26**			**$ 147.78**	**$ (10.49)**	**-6.63%**
HST	13%		$ 20.57	13%		$ 19.21	$ (1.36)	-6.63%
Ontario Electricity Rebate	23.5%		$ (37.19)	23.5%		$ (34.73)		
Total Bill on Non-RPP Avg. Price			**$ 178.84**			**$ 166.99**	**$ (11.85)**	**-6.63%**

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	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 31.92	1	$ 31.92	$ 32.78	1	$ 32.78	$ 0.86	2.69%
Distribution Volumetric Rate	$ 0.0245	2000	$ 49.00	$ 0.0252	2000	$ 50.40	$ 1.40	2.86%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 80.92**			**$ 83.18**	**$ 2.26**	**2.79%**
Line Losses on Cost of Power	$ 0.1197	78	$ 9.31	$ 0.1197	78	$ 9.31	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0002	2,000	$ 0.40	-$ 0.0013	2,000	$ (2.60)	$ (3.00)	-750.00%
CBR Class B Rate Riders	$ 0.0006	2,000	$ 1.20	$ 0.0004	2,000	$ 0.80	$ (0.40)	-33.33%
GA Rate Riders	$ 0.0065	2,000	$ 13.00	-$ 0.0079	2,000	$ (15.80)	$ (28.80)	-221.54%
Low Voltage Service Charge	$ 0.00014	2,000	$ 0.28	$ 0.00014	2,000	$ 0.28	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 105.53**			**$ 75.59**	**$ (29.94)**	**-28.37%**
RTSR - Network	$ 0.0110	2,078	$ 22.86	$ 0.0113	2,078	$ 23.48	$ 0.62	2.73%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0081	2,078	$ 16.83	$ 0.0083	2,078	$ 17.25	$ 0.42	2.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 145.22**			**$ 116.32**	**$ (28.90)**	**-19.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,078	$ 9.77	$ 0.0047	2,078	$ 9.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,078	$ 1.25	$ 0.0006	2,078	$ 1.25	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	2,000	$ 239.40	$ 0.1197	2,000	$ 239.40	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 395.63**			**$ 366.73**	**$ (28.90)**	**-7.31%**
HST	13%		$ 51.43	13%		$ 47.67	$ (3.76)	-7.31%
Ontario Electricity Rebate	23.5%		$ (92.97)	23.5%		$ (86.18)		
Total Bill on Non-RPP Avg. Price			**$ 447.06**			**$ 414.40**	**$ (32.66)**	**-7.31%**

Customer Class:	GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	137,000 kWh
Demand	328 kW
Current Loss Factor	1.0389
Proposed/Approved Loss Factor	1.0389

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 411.18	1	$ 411.18	$ 422.28	1	$ 422.28	$ 11.10	2.70%
Distribution Volumetric Rate	$ 3.4122	328	$ 1,119.20	$ 3.5043	328	$ 1,149.41	$ 30.21	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	328	$ -	$ -	328	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 1,530.38**			**$ 1,571.69**	**$ 41.31**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1144	328	$ 37.52	-$ 0.4686	328	$ (153.70)	$ (191.22)	-509.62%
CBR Class B Rate Riders	$ 0.2030	328	$ 66.58	$ 0.1648	328	$ 54.05	$ (12.53)	-18.82%
GA Rate Riders	$ 0.0065	137,000	$ 890.50	-$ 0.0079	137,000	$ (1,082.30)	$ (1,972.80)	-221.54%
Low Voltage Service Charge	$ 0.05359	328	$ 17.58	$ 0.05359	328	$ 17.58	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	328	$ -	$ -	328	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 2,542.57**			**$ 407.32**	**$ (2,135.24)**	**-83.98%**
RTSR - Network	$ 4.4089	328	$ 1,446.12	$ 4.5143	328	$ 1,480.69	$ 34.57	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 3.1781	328	$ 1,042.42	$ 3.2563	328	$ 1,068.07	$ 25.65	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 5,031.10**			**$ 2,956.08**	**$ (2,075.02)**	**-41.24%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	142,329	$ 668.95	$ 0.0047	142,329	$ 668.95	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	142,329	$ 85.40	$ 0.0006	142,329	$ 85.40	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	142,329	$ 17,036.82	$ 0.1197	142,329	$ 17,036.82	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 22,822.51**			**$ 20,747.49**	**$ (2,075.02)**	**-9.09%**
HST	13%		$ 2,966.93	13%		$ 2,697.17	$ (269.75)	-9.09%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 25,789.44**			**$ 23,444.66**	**$ (2,344.78)**	**-9.09%**

APPENDIX “D”

NBRZ – 2027 IRM Rate Generator Model

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick Link

Ontario Energy Board's 2027 Electricity Distribution Rate Applications Webpage

Version 2.0

Utility Name	North Bay Hydro Distribution Limited
Service Territory	North Bay Rate Zone
Assigned EB Number	EB-2026-0061
Name of Contact and Title	Melanie Brown, Regulatory and Billing Manager
Phone Number	705-474-3100 x301
Email Address	mbrown@northbayhydro.com
Rate Effective Date	May 1, 2027
Rate-Setting Method	Price Cap IR

1. Select the last Cost of Service rebasing year. 2021

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.

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

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes. 2024

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

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

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

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

2024

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis 2024

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

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was were 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 diposition on an interim basis.
ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2024

4. Select the earliest vintage year in which there is a balance in Account 1595. 2018

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

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

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

7. Retail Transmission Service Rates: North Bay Hydro Distribution Limited is: Partially Embedded **Within** Hydro One

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

8. Have you transitioned to fully fixed rates? Yes

9. Do you want to update your low voltage service rate? No

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.
- Red cells represent flags to identify either non-matching values or incorrect user selections.
- Pale grey cells represent auto-populated RRR data.
- White cells contain fixed values, automatically generated values or formulae.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Please wait as macro imports and formats your current tariff schedu

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0018

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies 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. All customers are single-phase. 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	38.80
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.00015
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kWh	0.0118
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0090

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification includes non residential accounts taking electricity at 750 volts or less where monthly average peak 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	31.92
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0245
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 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 Wholesale Market Participant (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	411.18
Distribution Volumetric Rate	$/kW	3.4122
Low Voltage Service Rate	$/kW	0.05359
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1144
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.2030
Retail Transmission Rate - Network Service Rate	$/kW	4.4089
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7495
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.1781
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5403

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 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 Wholesale Market Participant (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	8,593.14
Distribution Volumetric Rate	$/kW	1.5271
Low Voltage Service Rate	$/kW	0.05923
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1538
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.6767
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7950
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5122
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5971

MONTHLY RATES AND CHARGES - Regulatory Component

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	7.06
Distribution Volumetric Rate	$/kWh	0.0162
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0006
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081

MONTHLY RATES AND CHARGES - Regulatory Component

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	6.49
Distribution Volumetric Rate	$/kW	22.6985
Low Voltage Service Rate	$/kW	0.04143
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1226
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.2183
Retail Transmission Rate - Network Service Rate	$/kW	3.3415
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5079

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.68
Distribution Volumetric Rate	$/kW	9.0024
Low Voltage Service Rate	$/kW	0.04229
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0065
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.1118
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1993
Retail Transmission Rate - Network Service Rate	$/kW	3.3252
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4566

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration		
Returned Cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at meter - after regular hours	$	165.00
Other		
Service call - customer owned equipment	$	30.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	40.59

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0389
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0285

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge[5]	1580
Variance WMS – Sub-account CBR Class A[5]	1580
Variance WMS – Sub-account CBR Class B[5]	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power[4]	1588
RSVA - Global Adjustment[4]	1589
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2022)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2023)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *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.*	1595
RSVA - Global Adjustment requested for disposition	**1589**
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	
Total Group 1 Balance requested for disposition	
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**
Total Group 1 balance including Account 1568 requested for disposition	

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge[5]	1580
Variance WMS – Sub-account CBR Class A[5]	1580
Variance WMS – Sub-account CBR Class B[5]	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power[4]	1588
RSVA - Global Adjustment[4]	1589
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2022)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2023)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *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.*	1595
RSVA - Global Adjustment requested for disposition	**1589**
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	
Total Group 1 Balance requested for disposition	
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**
Total Group 1 balance including Account 1568 requested for disposition	

2020

Opening Principal Amounts as of Jan 1, 2020	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments1 during 2020	Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020	Interest Jan 1 to Dec 31, 2020	OEB-Approved Disposition during 2020	Interest Adjustments1 during 2020	Closing Interest Amounts as of Dec 31, 2020
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
29,138	(49,747)	(259,958)		239,349	(36,653)	637	(14,540)		(21,476)
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
0	0	0	0	0	0	0	0	0	0
29,138	(49,747)	(259,958)	0	239,349	(36,653)	637	(14,540)	0	(21,476)
29,138	(49,747)	(259,958)	0	239,349	(36,653)	637	(14,540)	0	(21,476)
29,138	(49,747)	(259,958)	0	239,349	(36,653)	637	(14,540)	0	(21,476)

2021

Opening Principal Amounts as of Jan 1, 2021	Transactions Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments1 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 Adjustments1 during 2021	Closing Interest Amounts as of Dec 31, 2021
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
239,349	(224,857)			14,492	(21,476)	642			(20,834)
0	134,885	494,587		(359,702)	0	(648)	25,575		(26,222)
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
239,349	(89,971)	494,587	0	(345,210)	(21,476)	(6)	25,575	0	(47,056)
239,349	(89,971)	494,587	0	(345,210)	(21,476)	(6)	25,575	0	(47,056)
				0					0
239,349	(89,971)	494,587	0	(345,210)	(21,476)	(6)	25,575	0	(47,056)

2022

Opening Principal Amounts as of Jan 1, 2022	Transactions Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments1 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 Adjustments1 during 2022	Closing Interest Amounts as of Dec 31, 2022
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
14,492	(10)			14,482	(20,834)	268			(20,566)
(359,702)	375,803			16,101	(26,222)	(1,159)			(27,381)
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
(345,210)	375,793	0	0	30,583	(47,056)	(891)	0	0	(47,947)
(345,210)	375,793	0	0	30,583	(47,056)	(891)	0	0	(47,947)
0				0	0				0
(345,210)	375,793	0	0	30,583	(47,056)	(891)	0	0	(47,947)

2023

Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments1 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023
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
14,482	0			14,482	(20,566)	731			(19,836)
16,101	(7)			16,094	(27,381)	811			(26,570)
0				0	0				0
0	53,475	121,054		(67,580)	0	(3,495)	(22,073)		18,577
0				0	0				0
0				0	0				0
0				0	0				0
0	0	0	0	0	0	0	0	0	0
30,583	53,467	121,054	0	(37,004)	(47,947)	(1,953)	(22,073)	0	(27,828)
30,583	53,467	121,054	0	(37,004)	(47,947)	(1,953)	(22,073)	0	(27,828)
0				0	0				0
30,583	53,467	121,054	0	(37,004)	(47,947)	(1,953)	(22,073)	0	(27,828)

2024

Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024
0			(5,303)	(5,303)	0			(534)	(534)
0			(64,954)	(64,954)	0			(3,836)	(3,836)
0			(699,857)	(699,857)	0			(39,486)	(39,486)
0				0	0				0
0			235,259	235,259	0			3,174	3,174
0			714,265	714,265	0			35,392	35,392
0			308,600	308,600	0			22,251	22,251
0			(168,739)	(168,739)	0			(16,244)	(16,244)
0			982,261	982,261	0			70,723	70,723
14,482	0			14,482	(19,836)	745			(19,091)
16,094	0			16,094	(26,570)	828			(25,742)
0				0	0				0
(67,580)	45,857			(21,723)	18,577	(1,629)			16,949
0	(399,441)	(1,361,444)		962,003	0	41,168	(125,782)		166,950
0				0	0				0
0				0	0				0
0	0	0	982,261	982,261	0	0	0	70,723	70,723
(37,004)	(353,584)	(1,361,444)	319,271	1,290,128	(27,828)	41,113	(125,782)	716	139,783
(37,004)	(353,584)	(1,361,444)	1,301,532	2,272,389	(27,828)	41,113	(125,782)	71,439	210,505
0				0	0				0
(37,004)	(353,584)	(1,361,444)	1,301,532	2,272,389	(27,828)	41,113	(125,782)	71,439	210,505

2025

Opening Principal Amounts as of Jan 1, 2025	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments1 during 2025	Closing Interest Amounts as of Dec 31, 2025
(5,303)	(43,331)	0		(48,635)	(534)	(709)	0		(1,243)
(64,954)	(9,616)	0		(74,570)	(3,836)	(2,185)	0		(6,021)
(699,857)	(806,683)	0		(1,506,540)	(39,486)	(21,230)	0		(60,717)
0				0	0				0
235,259	199,207	0		434,466	3,174	8,872	0		12,046
714,265	315,722	0		1,029,988	35,392	29,697	0		65,089
308,600	163,699	0		472,300	22,251	12,407	0		34,658
(168,739)	(42,326)	0	(195,821)	(406,885)	(16,244)	(16,146)	0		(32,390)
982,261	(1,368,122)	0	(22,327)	(408,188)	70,723	43,362	0		114,085
14,482	0			14,482	(19,091)	457			(18,634)
16,094	(13)			16,081	(25,742)	507			(25,234)
0				0	0				0
(21,723)	4			(21,719)	16,949	(685)			16,263
962,003	(794,209)			167,795	166,950	20,069			187,018
0				0	0				0
0				0	0				0
982,261	(1,368,122)	0	(22,327)	(408,188)	70,723	43,362	0	0	114,085
1,290,128	(1,017,546)	0	(195,821)	76,761	139,783	31,053	0	0	170,836
2,272,389	(2,385,668)	0	(218,148)	(331,427)	210,505	74,415	0	0	284,921
0		0		0	0				0
2,272,389	(2,385,668)	0	(218,148)	(331,427)	210,505	74,415	0	0	284,921

2026				Projected Interest on Dec-31-2026 Balances					2.1.7 RRR[5]	
Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
(5,303)	(748)	(43,331)	(495)	(1,185)	(415)	(2,095)	(45,426)		(49,879)	(1)
(64,954)	(6,437)	(9,616)	416	(805)	(92)	(481)	(10,097)		(80,591)	(0)
(699,858)	(67,515)	(806,683)	6,799	(27,165)	(7,717)	(28,083)	(834,766)		(1,120,745)	446,512
		0	0			0	0		0	0
235,259	12,596	199,207	(550)	7,239	1,906	8,595	207,801		446,512	0
714,265	63,998	315,722	1,091	14,375	3,020	18,486	334,208		1,095,076	(1)
308,600	34,610	163,699	47	6,928	1,566	8,542	172,241		506,957	(0)
(168,738)	(29,026)	(238,148)	(3,363)	(9,455)	(2,966)	(15,784)	(253,932)		(448,563)	(9,288)
982,261	109,301	(1,390,449)	4,784	(10,571)	(6,317)	(12,105)	(1,402,554)		(295,932)	(1,829)
		14,482	(18,634)			(18,634)	0	No	(1,654)	2,498
		16,081	(25,234)			(25,234)	0	No	(9,153)	0
		0	0			0	0	No	0	0
		(21,719)	16,263			16,263	0	No	(5,456)	(1)
		167,795	187,018			187,018	0	No	354,813	(0)
		0	0			0	0	No	0	0
(1,301,534)	(116,778)	1,301,534	116,778			116,778	0	No		0
982,261	109,301	(1,390,449)	4,784	(10,571)	(6,317)	(12,105)	(1,402,554)		(295,932)	(1,829)
(982,262)	(109,301)	1,059,023	280,136	(10,067)	(4,698)	265,371	(429,970)		240,805	(6,792)
(1)	1	(331,426)	284,920	(20,639)	(11,014)	253,267	(1,832,524)		(55,127)	(8,620)
		0	0			0	0			0
(1)	1	(331,426)	284,920	(20,639)	(11,014)	253,267	(1,832,524)		(55,127)	(8,620)

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Have you confirmed the accuracy of the data below? **Yes**

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption *(if applicable)*	Total Metered kW less WMP consumption *(if applicable)*	Account 1509 Allocation ($ distribution revenue from last COS)	1568 LRAM Variance Account Class Allocation ($ amounts)	Number of Customers for Residential and GS<50 classes[3]
RESIDENTIAL SERVICE CLASSIFICATION	kWh	211,398,347	0	2,708,497	0			211,398,347	0			21,618
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	78,159,445	0	10,843,717	0			78,159,445	0			2,639
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kW	194,559,257	519,734	177,210,460	459,935			194,559,257	519,734			279
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	kW	15,166,576	27,213	15,166,576	27,213			15,166,576	27,213			
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	39,478	0	0	0			39,478	0			8
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	120,403	306	7,862	21			120,403	306			393
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,028,511	5,668	2,028,511	5,668			2,028,511	5,668			5,487
	Total	501,472,016	552,921	207,965,622	492,837	0	0	501,472,016	552,921	0	0	30,424

Threshold Test

Total Claim (including Account 1568)	($1,832,524)
Total Claim for Threshold Test (All Group 1 Accounts)	($1,832,524)
Threshold Test (Total claim per kWh) [2]	($0.0037)

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

YES

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

No input required. This workshseet 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	1550	1551	1580 (allocated based on Total less WMP)	1584	1586	1588 (allocated based on Total less WMP)	1568
RESIDENTIAL SERVICE CLASSIFICATION	42.2%	89.1%	42.2%	(19,150)	(8,998)	(351,900)	140,887	72,609	(107,046)	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	15.6%	10.9%	15.6%	(7,080)	(1,098)	(130,107)	52,090	26,845	(39,578)	0
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	38.8%	0.0%	38.8%	(17,624)	0	(323,869)	129,665	66,825	(98,520)	0
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	3.0%	0.0%	3.0%	(1,374)	0	(25,247)	10,108	5,209	(7,680)	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	(4)	0	(66)	26	14	(20)	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	(11)	0	(200)	80	41	(61)	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	(184)	0	(3,377)	1,352	697	(1,027)	0
Total	100.0%	100.0%	100.0%	(45,426)	(10,097)	(834,766)	334,208	172,241	(253,932)	0

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Rider Recovery to be used below

		Total Metered Non-RPP 2025 Consumption excluding WMP	Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA $ allocated to Current Class B Customers	GA Rate Rider	
		kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	2,708,497	0	0	2,708,497	1.5%	($21,345)	($0.0079)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	10,843,717	0	0	10,843,717	6.1%	($85,455)	($0.0079)	kWh
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kWh	177,210,460	14,824,293	0	162,386,166	91.2%	($1,279,706)	($0.0079)	kWh
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	kWh	15,166,576	15,166,576	0	0	0.0%	$0	$0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	$0	$0.0000	
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	7,862	0	0	7,862	0.0%	($62)	($0.0079)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,028,511	0	0	2,028,511	1.1%	($15,986)	($0.0079)	kWh
Total		207,965,622	29,990,869	0	177,974,753	100.0%	($1,402,554)		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

The year Account 1580 CBR Class B was last disposed | **2024**

		Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B $ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	211,398,347	0	0	0	0	0	211,398,347	0	44.8%	$93,172	$0.0004	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	78,159,445	0	0	0	0	0	78,159,445	0	16.6%	$34,448	$0.0004	kWh
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kW	194,559,257	519,734	14,824,293	38,903	0	0	179,734,963	480,831	38.1%	$79,217	$0.1648	kW
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	kW	15,166,576	27,213	15,166,576	27,213	0	0	0	0	0.0%	$0	$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	39,478	0	0	0	0	0	39,478	0	0.0%	$17	$0.0004	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	120,403	306	0	0	0	0	120,403	306	0.0%	$53	$0.1733	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,028,511	5,668	0	0	0	0	2,028,511	5,668	0.4%	$894	$0.1577	kW
Total		501,472,016	552,921	29,990,869	66,116	0	0	471,481,147	486,805	100.0%	$207,801		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

1a	The year Account 1589 GA was last disposed	2024	
1b	The year Account 1580 CBR Class B was last disposed	2024	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)?	No	(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)?	No	(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).	2	

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

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

	Rate Class		2025	2024	2023	2022	2021
Rate Class 1	GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATI	kWh	15,166,576	14,856,828	14,170,344	15,676,228	15,885,148
		kW	27,213	30,087	26,668	30,515	30,552
Rate Class 2	GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kWh	14,824,293	14,250,788	25,472,236	27,526,804	23,555,159
		kW	38,903	38,762	65,297	64,047	58,124

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes [2]	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) [2]	Deferral/Variance Account Rate Rider [2]	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) [2]	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	211,398,347	0	211,398,347	0	(273,598)		(0.0013)		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	78,159,445	0	78,159,445	0	(98,928)		(0.0013)		0.0000
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kW	194,559,257	519,734	194,559,257	519,734	(243,523)		(0.4686)		0.0000
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	kW	15,166,576	27,213	15,166,576	27,213	(18,983)		(0.6976)		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	39,478	0	39,478	0	(49)		(0.0013)		0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	120,403	306	120,403	306	(151)		(0.4928)		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,028,511	5,668	2,028,511	5,668	(2,539)		(0.4479)		0.0000

[1] When calculating the revenue reconciliation for distributors with Class A customers, the balances of sub-account 1580-CBR Class B will not be taken into consideration if there are Class A customers since the rate riders, if any, are calculated separately.
[2] Only for rate classes with WMP customers are the Deferral/Variance Account Rate Riders for Non-WMP (column H and J) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2021	2027
OEB-Approved Rate Base		$ -
OEB-Approved Regulatory Taxable Income		$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate)[1,2]		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate)[1,2]		3.2%
Federal Small Business Limit		$ 500,000
Ontario Small Business Limit		$ 500,000
Federal Taxes Payable		$ -
Provincial Taxes Payable		$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate		0.0%
Total Income Taxes Payable	$ -	$ -
OEB-Approved Total Tax Credits (enter as positive number)	$ -	$ -
Income Tax Provision	$ -	$ -
Grossed-up Income Taxes	$ -	$ -
Incremental Grossed-up Tax Amount		$ -
Sharing of Tax Amount (50%)		**$ -**

Notes

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh							0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW							0	0	0	0	0.0%	0.0%	0.0%	0.0%
Total		0	0	0				0	0	0	0				0.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	211,398,347		0	0.00	$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	78,159,445		0	0.0000	kWh
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	kW	194,559,257	519,734	0	0.0000	kW
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	kW	15,166,576	27,213	0	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	39,478		0	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	120,403	306	0	0.0000	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,028,511	5,668	0	0.0000	kW
Total		501,472,016	552,921	$0		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0118	211,398,347	0	1.0389	219,621,742
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0090	211,398,347	0	1.0389	219,621,742
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0110	78,159,445	0	1.0389	81,199,848
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081	78,159,445	0	1.0389	81,199,848
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.4089	194,559,257	519,734		
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7495	117,900	1,200		
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.1781	194,559,257	519,734		
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5403	117,900	1,200		
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.6767	15,166,576	27,213		
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7950	0	0		
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5122	15,166,576	27,213		
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	0.5971	0	0		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0110	39,478	0	1.0389	41,014
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081	39,478	0	1.0389	41,014
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3415	120,403	306		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5079	120,403	306		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3252	2,028,511	5,668		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4566	2,028,511	5,668		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

If needed, add extra host here. (I)	Unit	2025	2026	2027
Rate Description		**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	2025	2026	2027
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 2025	Current 2026	Forecast 2027
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	$			

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	89,037	$6.37	$ 567,166	90,120	$1.00	$ 90,120	90,120	$3.39	$ 305,507	$ 395,627
February	83,683	$6.37	$ 533,061	84,795	$1.00	$ 84,795	84,795	$3.39	$ 287,455	$ 372,250
March	76,976	$6.37	$ 490,337	77,429	$1.00	$ 77,429	77,429	$3.39	$ 262,484	$ 339,913
April	74,366	$6.37	$ 473,711	80,103	$1.00	$ 80,103	80,103	$3.39	$ 271,549	$ 351,652
May	63,316	$6.37	$ 403,323	70,063	$1.00	$ 70,063	70,063	$3.39	$ 237,514	$ 307,577
June	83,241	$6.37	$ 530,245	83,241	$1.00	$ 83,241	83,241	$3.39	$ 282,187	$ 365,428
July	85,772	$6.39	$ 548,081	98,276	$1.03	$ 101,224	98,890	$3.47	$ 343,149	$ 444,373
August	86,796	$6.39	$ 554,630	94,964	$1.03	$ 97,813	95,558	$3.47	$ 331,586	$ 429,399
September	55,370	$6.39	$ 353,815	62,809	$1.03	$ 64,693	63,202	$3.47	$ 219,309	$ 284,002
October	62,797	$6.39	$ 401,272	62,972	$1.03	$ 64,861	63,366	$3.47	$ 219,879	$ 284,740
November	72,828	$6.39	$ 465,373	73,813	$1.03	$ 76,027	74,274	$3.47	$ 257,732	$ 333,759
December	83,873	$6.39	$ 535,946	83,845	$1.03	$ 86,360	84,369	$3.47	$ 292,760	$ 379,120
Total	918,055	$ 6.38	$ 5,856,960	962,429	$ 1.01	$ 976,729	965,410	$ 3.43	$ 3,311,111	$ 4,287,840

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,949	$5.3280	$ 21,040	3,949	$0.6882	$ 2,718	3,949	$3.4894	$ 13,779	$ 16,497
February	3,783	$5.3280	$ 20,157	3,972	$0.6882	$ 2,734	3,972	$3.4894	$ 13,861	$ 16,595
March	3,211	$5.3280	$ 17,109	3,677	$0.6882	$ 2,530	3,677	$3.4894	$ 12,830	$ 15,360
April	3,620	$5.3280	$ 19,286	3,787	$0.6882	$ 2,606	3,787	$3.4894	$ 13,216	$ 15,822
May	3,328	$5.3280	$ 17,732	3,328	$0.6882	$ 2,290	3,328	$3.4894	$ 11,613	$ 13,903
June	2,359	$5.3280	$ 12,570	2,390	$0.6882	$ 1,645	2,390	$3.4894	$ 8,340	$ 9,985
July	2,481	$5.3280	$ 13,220	2,540	$0.6882	$ 1,748	2,540	$3.4894	$ 8,862	$ 10,610
August	2,494	$5.3280	$ 13,290	2,681	$0.6882	$ 1,845	2,681	$3.4894	$ 9,356	$ 11,201
September	1,992	$5.3280	$ 10,613	2,141	$0.6882	$ 1,473	2,141	$3.4894	$ 7,469	$ 8,942
October	2,359	$5.3280	$ 12,569	2,520	$0.6882	$ 1,734	2,520	$3.4894	$ 8,792	$ 10,526
November	3,111	$5.3280	$ 16,577	3,309	$0.6882	$ 2,278	3,309	$3.4894	$ 11,548	$ 13,826
December	3,859	$5.3280	$ 20,561	4,052	$0.6882	$ 2,788	4,052	$3.4894	$ 14,137	$ 16,926
Total	36,547	$ 5.3280	$ 194,723	38,346	$ 0.6882	$ 26,390	38,346	$ 3.4894	$ 133,804	$ 160,194

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

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

Total	Network	Line Connection	Transformation Connection	Total Connection

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	92,986	$ 6.3257	$ 588,205	94,069	$ 0.9869	$ 92,838	94,069	$ 3.3942	$ 319,286	$ 412,124
February	87,466	$ 6.3249	$ 553,218	88,767	$ 0.9860	$ 87,529	88,767	$ 3.3944	$ 301,316	$ 388,845
March	80,187	$ 6.3283	$ 507,446	81,106	$ 0.9859	$ 79,959	81,106	$ 3.3945	$ 275,314	$ 355,274
April	77,986	$ 6.3216	$ 492,997	83,890	$ 0.9859	$ 82,709	83,890	$ 3.3945	$ 284,765	$ 367,474
May	66,644	$ 6.3180	$ 421,055	73,391	$ 0.9859	$ 72,353	73,391	$ 3.3945	$ 249,127	$ 321,480
June	85,600	$ 6.3413	$ 542,815	85,631	$ 0.9913	$ 84,886	85,631	$ 3.3928	$ 290,527	$ 375,413
July	88,253	$ 6.3601	$ 561,301	100,815	$ 1.0214	$ 102,972	101,430	$ 3.4705	$ 352,011	$ 454,983
August	89,291	$ 6.3603	$ 567,919	97,645	$ 1.0206	$ 99,658	98,239	$ 3.4705	$ 340,942	$ 440,601
September	57,362	$ 6.3531	$ 364,428	64,949	$ 1.0187	$ 66,166	65,342	$ 3.4706	$ 226,778	$ 292,944
October	65,156	$ 6.3516	$ 413,840	65,492	$ 1.0168	$ 66,595	65,885	$ 3.4707	$ 228,671	$ 295,266
November	75,940	$ 6.3465	$ 481,950	77,122	$ 1.0153	$ 78,305	77,584	$ 3.4708	$ 269,280	$ 347,584
December	87,732	$ 6.3433	$ 556,507	87,896	$ 1.0142	$ 89,148	88,421	$ 3.4709	$ 306,898	$ 396,046
Total	954,602	$ 6.34	$ 6,051,683	1,000,775	$ 1.00	$ 1,003,119	1,003,756	$ 3.43	$ 3,444,916	$ 4,448,034
									Low Voltage Switchgear Credit (if applicable)	$ -
									Total including deduction for Low Voltage Switchgear Credit	$ 4,448,034

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	89,037	$ 6.3900	$ 568,946	90,120	$ 1.0300	$ 92,824	90,120	$ 3.4700	$ 312,716	$ 405,540
February	83,683	$ 6.3900	$ 534,734	84,795	$ 1.0300	$ 87,339	84,795	$ 3.4700	$ 294,239	$ 381,578
March	76,976	$ 6.3900	$ 491,877	77,429	$ 1.0300	$ 79,752	77,429	$ 3.4700	$ 268,679	$ 348,431
April	74,366	$ 6.3900	$ 475,199	80,103	$ 1.0300	$ 82,506	80,103	$ 3.4700	$ 277,957	$ 360,464
May	63,316	$ 6.3900	$ 404,589	70,063	$ 1.0300	$ 72,165	70,063	$ 3.4700	$ 243,119	$ 315,284
June	83,241	$ 6.3900	$ 531,910	83,241	$ 1.0300	$ 85,738	83,241	$ 3.4700	$ 288,846	$ 374,585
July	85,772	$ 6.3900	$ 548,081	98,276	$ 1.0300	$ 101,224	98,890	$ 3.4700	$ 343,149	$ 444,373
August	86,796	$ 6.3900	$ 554,630	94,964	$ 1.0300	$ 97,813	95,558	$ 3.4700	$ 331,586	$ 429,399
September	55,370	$ 6.3900	$ 353,815	62,809	$ 1.0300	$ 64,693	63,202	$ 3.4700	$ 219,309	$ 284,002
October	62,797	$ 6.3900	$ 401,272	62,972	$ 1.0300	$ 64,861	63,366	$ 3.4700	$ 219,879	$ 284,740
November	72,828	$ 6.3900	$ 465,373	73,813	$ 1.0300	$ 76,027	74,274	$ 3.4700	$ 257,732	$ 333,759
December	83,873	$ 6.3900	$ 535,946	83,845	$ 1.0300	$ 86,360	84,369	$ 3.4700	$ 292,760	$ 379,120
Total	918,055	$ 6.39	$ 5,866,373	962,429	$ 1.03	$ 991,302	965,410	$ 3.47	$ 3,349,971	$ 4,341,273

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	3,949	$ 5.4708	$ 21,604	3,949	$ 0.7054	$ 2,786	3,949	$ 3.5764	$ 14,123	$ 16,908
February	3,783	$ 5.4708	$ 20,697	3,972	$ 0.7054	$ 2,802	3,972	$ 3.5764	$ 14,206	$ 17,008
March	3,211	$ 5.4708	$ 17,568	3,677	$ 0.7054	$ 2,594	3,677	$ 3.5764	$ 13,150	$ 15,744
April	3,620	$ 5.4708	$ 19,803	3,787	$ 0.7054	$ 2,672	3,787	$ 3.5764	$ 13,545	$ 16,217
May	3,328	$ 5.4708	$ 18,207	3,328	$ 0.7054	$ 2,348	3,328	$ 3.5764	$ 11,903	$ 14,250
June	2,359	$ 5.4708	$ 12,907	2,390	$ 0.7054	$ 1,686	2,390	$ 3.5764	$ 8,548	$ 10,234
July	2,481	$ 5.4708	$ 13,575	2,540	$ 0.7054	$ 1,792	2,540	$ 3.5764	$ 9,083	$ 10,875
August	2,494	$ 5.4708	$ 13,646	2,681	$ 0.7054	$ 1,891	2,681	$ 3.5764	$ 9,589	$ 11,481
September	1,992	$ 5.4708	$ 10,898	2,141	$ 0.7054	$ 1,510	2,141	$ 3.5764	$ 7,655	$ 9,165
October	2,359	$ 5.4708	$ 12,905	2,520	$ 0.7054	$ 1,777	2,520	$ 3.5764	$ 9,012	$ 10,789
November	3,111	$ 5.4708	$ 17,022	3,309	$ 0.7054	$ 2,335	3,309	$ 3.5764	$ 11,836	$ 14,171
December	3,859	$ 5.4708	$ 21,112	4,052	$ 0.7054	$ 2,858	4,052	$ 3.5764	$ 14,490	$ 17,348
Total	36,547	$ 5.47	$ 199,942	38,346	$ 0.71	$ 27,049	38,346	$ 3.58	$ 137,140	$ 164,190

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	92,986	$ 6.3510	$ 590,550	94,069	$ 1.0164	$ 95,609	94,069	$ 3.4745	$ 326,839	$ 422,448
February	87,466	$ 6.3502	$ 555,432	88,767	$ 1.0155	$ 90,141	88,767	$ 3.4748	$ 308,445	$ 398,586
March	80,187	$ 6.3532	$ 509,444	81,106	$ 1.0153	$ 82,346	81,106	$ 3.4748	$ 281,829	$ 364,174
April	77,986	$ 6.3473	$ 495,002	83,890	$ 1.0153	$ 85,178	83,890	$ 3.4748	$ 291,503	$ 376,680
May	66,644	$ 6.3441	$ 422,797	73,391	$ 1.0153	$ 74,513	73,391	$ 3.4748	$ 255,021	$ 329,534
June	85,600	$ 6.3647	$ 544,817	85,631	$ 1.0209	$ 87,424	85,631	$ 3.4730	$ 297,395	$ 384,819
July	88,253	$ 6.3642	$ 561,656	100,815	$ 1.0218	$ 103,016	101,430	$ 3.4727	$ 352,232	$ 455,248
August	89,291	$ 6.3643	$ 568,275	97,645	$ 1.0211	$ 99,704	98,239	$ 3.4729	$ 341,176	$ 440,880
September	57,362	$ 6.3581	$ 364,713	64,949	$ 1.0193	$ 66,203	65,342	$ 3.4735	$ 226,965	$ 293,167
October	65,156	$ 6.3567	$ 414,177	65,492	$ 1.0175	$ 66,638	65,885	$ 3.4741	$ 228,890	$ 295,529
November	75,940	$ 6.3523	$ 482,395	77,122	$ 1.0161	$ 78,362	77,584	$ 3.4745	$ 269,568	$ 347,929
December	87,732	$ 6.3496	$ 557,058	87,896	$ 1.0150	$ 89,218	88,421	$ 3.4749	$ 307,250	$ 396,468
Total	954,602	$ 6.35	$ 6,066,315	1,000,775	$ 1.02	$ 1,018,351	1,003,756	$ 3.47	$ 3,487,112	$ 4,505,463

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 4,505,463

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	89,037	$ 6.3900	$ 568,946	90,120	$ 1.0300	$ 92,824	90,120	$ 3.4700	$ 312,716	$ 405,540
February	83,683	$ 6.3900	$ 534,734	84,795	$ 1.0300	$ 87,339	84,795	$ 3.4700	$ 294,239	$ 381,578
March	76,976	$ 6.3900	$ 491,877	77,429	$ 1.0300	$ 79,752	77,429	$ 3.4700	$ 268,679	$ 348,431
April	74,366	$ 6.3900	$ 475,199	80,103	$ 1.0300	$ 82,506	80,103	$ 3.4700	$ 277,957	$ 360,464
May	63,316	$ 6.3900	$ 404,589	70,063	$ 1.0300	$ 72,165	70,063	$ 3.4700	$ 243,119	$ 315,284
June	83,241	$ 6.3900	$ 531,910	83,241	$ 1.0300	$ 85,738	83,241	$ 3.4700	$ 288,846	$ 374,585
July	85,772	$ 6.3900	$ 548,081	98,276	$ 1.0300	$ 101,224	98,890	$ 3.4700	$ 343,149	$ 444,373
August	86,796	$ 6.3900	$ 554,630	94,964	$ 1.0300	$ 97,813	95,558	$ 3.4700	$ 331,586	$ 429,399
September	55,370	$ 6.3900	$ 353,815	62,809	$ 1.0300	$ 64,693	63,202	$ 3.4700	$ 219,309	$ 284,002
October	62,797	$ 6.3900	$ 401,272	62,972	$ 1.0300	$ 64,861	63,366	$ 3.4700	$ 219,879	$ 284,740
November	72,828	$ 6.3900	$ 465,373	73,813	$ 1.0300	$ 76,027	74,274	$ 3.4700	$ 257,732	$ 333,759
December	83,873	$ 6.3900	$ 535,946	83,845	$ 1.0300	$ 86,360	84,369	$ 3.4700	$ 292,760	$ 379,120
Total	918,055	$ 6.39	$ 5,866,373	962,429	$ 1.03	$ 991,302	965,410	$ 3.47	$ 3,349,971	$ 4,341,273

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	3,949	$ 5.4708	$ 21,604	3,949	$ 0.7054	$ 2,786	3,949	$ 3.5764	$ 14,123	$ 16,908
February	3,783	$ 5.4708	$ 20,697	3,972	$ 0.7054	$ 2,802	3,972	$ 3.5764	$ 14,206	$ 17,008
March	3,211	$ 5.4708	$ 17,568	3,677	$ 0.7054	$ 2,594	3,677	$ 3.5764	$ 13,150	$ 15,744
April	3,620	$ 5.4708	$ 19,803	3,787	$ 0.7054	$ 2,672	3,787	$ 3.5764	$ 13,545	$ 16,217
May	3,328	$ 5.4708	$ 18,207	3,328	$ 0.7054	$ 2,348	3,328	$ 3.5764	$ 11,903	$ 14,250
June	2,359	$ 5.4708	$ 12,907	2,390	$ 0.7054	$ 1,686	2,390	$ 3.5764	$ 8,548	$ 10,234
July	2,481	$ 5.4708	$ 13,575	2,540	$ 0.7054	$ 1,792	2,540	$ 3.5764	$ 9,083	$ 10,875
August	2,494	$ 5.4708	$ 13,646	2,681	$ 0.7054	$ 1,891	2,681	$ 3.5764	$ 9,589	$ 11,481
September	1,992	$ 5.4708	$ 10,898	2,141	$ 0.7054	$ 1,510	2,141	$ 3.5764	$ 7,655	$ 9,165
October	2,359	$ 5.4708	$ 12,905	2,520	$ 0.7054	$ 1,777	2,520	$ 3.5764	$ 9,012	$ 10,789
November	3,111	$ 5.4708	$ 17,022	3,309	$ 0.7054	$ 2,335	3,309	$ 3.5764	$ 11,836	$ 14,171
December	3,859	$ 5.4708	$ 21,112	4,052	$ 0.7054	$ 2,858	4,052	$ 3.5764	$ 14,490	$ 17,348
Total	36,547	$ 5.47	$ 199,942	38,346	$ 0.71	$ 27,049	38,346	$ 3.58	$ 137,140	$ 164,190

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	92,986	$ 6.35	$ 590,550	94,069	$ 1.02	$ 95,609	94,069	$ 3.47	$ 326,839	$ 422,448
February	87,466	$ 6.35	$ 555,432	88,767	$ 1.02	$ 90,141	88,767	$ 3.47	$ 308,445	$ 398,586
March	80,187	$ 6.35	$ 509,444	81,106	$ 1.02	$ 82,346	81,106	$ 3.47	$ 281,829	$ 364,174
April	77,986	$ 6.35	$ 495,002	83,890	$ 1.02	$ 85,178	83,890	$ 3.47	$ 291,503	$ 376,680
May	66,644	$ 6.34	$ 422,797	73,391	$ 1.02	$ 74,513	73,391	$ 3.47	$ 255,021	$ 329,534
June	85,600	$ 6.36	$ 544,817	85,631	$ 1.02	$ 87,424	85,631	$ 3.47	$ 297,395	$ 384,819
July	88,253	$ 6.36	$ 561,656	100,815	$ 1.02	$ 103,016	101,430	$ 3.47	$ 352,232	$ 455,248
August	89,291	$ 6.36	$ 568,275	97,645	$ 1.02	$ 99,704	98,239	$ 3.47	$ 341,176	$ 440,880
September	57,362	$ 6.36	$ 364,713	64,949	$ 1.02	$ 66,203	65,342	$ 3.47	$ 226,965	$ 293,167
October	65,156	$ 6.36	$ 414,177	65,492	$ 1.02	$ 66,638	65,885	$ 3.47	$ 228,890	$ 295,529
November	75,940	$ 6.35	$ 482,395	77,122	$ 1.02	$ 78,362	77,584	$ 3.47	$ 269,568	$ 347,929
December	87,732	$ 6.35	$ 557,058	87,896	$ 1.02	$ 89,218	88,421	$ 3.47	$ 307,250	$ 396,468
Total	954,602	$ 6.35	$ 6,066,315	1,000,775	$ 1.02	$ 1,018,351	1,003,756	$ 3.47	$ 3,487,112	$ 4,505,463
									Low Voltage Switchgear Credit (if applicable)	$ -
									Total including deduction for Low Voltage Switchgear Credit	$ 4,505,463

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Rate Class	Rate Description	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0118	219,621,742	0	2,591,537	43.7%	2,653,491	0.0121
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0110	81,199,848	0	893,198	15.1%	914,552	0.0113
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.4089		519,734	2,291,456	38.7%	2,346,237	4.5143
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7495		1,200	900	0.0%	921	0.7674
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.6767		27,213	127,265	2.1%	130,307	4.7885
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7950		0	0	0.0%	0	0.8140
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0110	41,014	0	451	0.0%	462	0.0113
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3415		306	1,022	0.0%	1,046	3.4214
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.3252		5,668	18,848	0.3%	19,299	3.4047

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	0.0090	219,621,742	0	1,976,596	44.9%	2,025,201	0.0092
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081	81,199,848	0	657,719	15.0%	673,892	0.0083
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.1781		519,734	1,651,767	37.6%	1,692,385	3.2563
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5403		1,200	648	0.0%	664	0.5536
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5122		27,213	95,576	2.2%	97,926	3.5986
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV (	$/kW	0.5971		0	0	0.0%	0	0.0000
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0081	41,014	0	332	0.0%	340	0.0083
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5079		306	767	0.0%	786	2.5696
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4566		5,668	13,925	0.3%	14,267	2.5170

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	0.0121	219,621,742	0	2,653,491	43.7%	2,653,491	**0.0121**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0113	81,199,848	0	914,552	15.1%	914,552	**0.0113**
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.5143		519,734	2,346,237	38.7%	2,346,237	**4.5143**
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7674		1,200	921	0.0%	921	**0.7674**
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.7885		27,213	130,307	2.1%	130,307	**4.7885**
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.8140		0	0	0.0%	0	**0.8140**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0113	41,014	0	462	0.0%	462	**0.0113**
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.4214		306	1,046	0.0%	1,046	**3.4214**
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.4047		5,668	19,299	0.3%	19,299	**3.4047**

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	0.0092	219,621,742	0	2,025,201	44.9%	2,025,201	**0.0092**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0083	81,199,848	0	673,892	15.0%	673,892	**0.0083**
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.2563		519,734	1,692,385	37.6%	1,692,385	**3.2563**
General Service 50 To 2,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5536		1,200	664	0.0%	664	**0.5536**
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5986		27,213	97,926	2.2%	97,926	**3.5986**
General Service Greater Than 3,000 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV (	$/kW	0.0000		0	0	0.0%	0	**0.6118**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0083	41,014	0	340	0.0%	340	**0.0083**
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5696		306	786	0.0%	786	**2.5696**
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5170		5,668	14,267	0.3%	14,267	**2.5170**

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Price Escalator	**3.00%**	**Productivity Factor**	**0.00%**
Choose Stretch Factor Group	III	**Price Cap Index**	**2.70%**
Associated Stretch Factor Value	**0.30%**		

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	38.8				2.70%	39.85	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	31.92		0.0245		2.70%	32.78	0.0252
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	411.18		3.4122		2.70%	422.28	3.5043
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	8593.14		1.5271		2.70%	8,825.15	1.5683
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	7.06		0.0162		2.70%	7.25	0.0166
SENTINEL LIGHTING SERVICE CLASSIFICATION	6.49		22.6985		2.70%	6.67	23.3114
STREET LIGHTING SERVICE CLASSIFICATION	1.68		9.0024		2.70%	1.73	9.2455
microFIT SERVICE CLASSIFICATION	5					5	

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	$	23.50%

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.42

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	$	44.47

Miscellaneous Service Charges

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

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

* OEB approved inflation rate effective in 2027

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

In the Green Cells below, enter all proposed rate riders/rates.
In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".
In column B, choose the associated unit from the drop-down menu.
In column C, enter the rate. All rate riders with a "$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
In column E, enter the expiry date (e.g. April 30, 2027) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

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

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0061

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies 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. All customers are single-phase. 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	39.85
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.00015
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0013)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	$/kWh	0.0121
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0092

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification includes non residential accounts taking electricity at 750 volts or less where monthly average peak 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	32.78
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0252
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0013)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	$/kWh	0.0113
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0083

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 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 Wholesale Market Participant (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	422.28
Distribution Volumetric Rate	$/kW	3.5043
Low Voltage Service Rate	$/kW	0.05359
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.4686)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1648
Retail Transmission Rate - Network Service Rate	$/kW	4.5143
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7674
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.2563
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5536

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION

This classification includes non residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 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 Wholesale Market Participant (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	8,825.15
Distribution Volumetric Rate	$/kW	1.5683
Low Voltage Service Rate	$/kW	0.05923
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.6976)
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.7885
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.8140
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5986
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6118

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. These connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	7.25
Distribution Volumetric Rate	$/kWh	0.0166
Low Voltage Service Rate	$/kWh	0.00014
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	$/kWh	0.0113
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0083

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	6.67
Distribution Volumetric Rate	$/kW	23.3114
Low Voltage Service Rate	$/kW	0.04143
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.4928)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1733
Retail Transmission Rate - Network Service Rate	$/kW	3.4214
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5696

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
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STREET LIGHTING SERVICE CLASSIFICATION

This classification is for roadway lighting with the Municipality. The consumption for this customer is based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.73
Distribution Volumetric Rate	$/kW	9.2455
Low Voltage Service Rate	$/kW	0.04229
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	(0.0079)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.4479)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1577
Retail Transmission Rate - Network Service Rate	$/kW	3.4047
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5170

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration		
Returned Cheque (plus bank charges)	$	15.00
Legal letter charge	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at meter - after regular hours	$	165.00
Other		
Service call - customer owned equipment	$	30.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	41.81

North Bay Hydro Distribution Limited
North Bay Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	129.49
Monthly Fixed Charge, per retailer	$	51.80
Monthly Variable Charge, per customer, per retailer	$	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.59

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0389
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0285

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of $0.1197/kWh (IESO's Monthly Market Report for May 2026) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**RPP? Non-RPP Retailer? Non-RPP Other?**	**Current Loss Factor** (eg: 1.0351)	**Proposed Loss Factor**	**Consumption (kWh)**	**Demand kW (if applicable)**	**RTSR Demand or Demand-Interval?**	**Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).**
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	RPP	1.0389	1.0389	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	RPP	1.0389	1.0389	2,000			
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	39,000	110		
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	1,300,000	2,543		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	**kWh**	RPP	1.0389	1.0389	410			1
SENTINEL LIGHTING SERVICE CLASSIFICATION	**kW**	RPP	1.0389	1.0389	50	1		1
STREET LIGHTING SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	170,000	474		5,424
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0389	1.0389	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0389	1.0389	2,000			
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0389	1.0389	137,000	328		
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				
Add additional scenarios if required			1.0389	1.0389				

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total A		Sub-Total B		Sub-Total C		Total Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.05	2.7%	$ (0.08)	-0.2%	$ 0.31	0.5%	$ 0.28	0.2%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 2.26	2.8%	$ (1.14)	-1.2%	$ (0.10)	-0.1%	$ (0.09)	0.0%
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 21.23	2.7%	$ (608.70)	-56.3%	$ (588.51)	-30.7%	$ (665.01)	-8.4%
GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION - Non-RPP (	kW	$ 336.78	2.7%	$ (1,828.33)	-14.0%	$ (1,828.33)	-14.0%	$ (2,066.01)	-1.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	$ 0.35	2.6%	$ (0.38)	-2.4%	$ (0.17)	-0.7%	$ (0.15)	-0.2%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 0.79	2.7%	$ 0.13	0.4%	$ 0.27	0.8%	$ 0.25	0.6%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 386.43	2.9%	$ (2,346.59)	-16.0%	$ (2,280.27)	-13.1%	$ (2,576.71)	-5.6%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 1.05	2.7%	$ (10.88)	-22.6%	$ (10.49)	-16.3%	$ (11.85)	-6.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 2.26	2.8%	$ (29.94)	-28.4%	$ (28.90)	-19.9%	$ (32.66)	-7.3%
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 41.31	2.7%	$ (2,135.24)	-84.0%	$ (2,075.02)	-41.2%	$ (2,344.78)	-9.1%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0389
Proposed/Approved Loss Factor	1.0389

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 38.80	1	$ 38.80	$ 39.85	1	$ 39.85	$ 1.05	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 38.80**			**$ 39.85**	**$ 1.05**	**2.71%**
Line Losses on Cost of Power	$ 0.1275	29	$ 3.72	$ 0.1275	29	$ 3.72	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	750	$ -	-$ 0.0013	750	$ (0.98)	$ (0.98)	
CBR Class B Rate Riders	$ 0.0006	750	$ 0.45	$ 0.0004	750	$ 0.30	$ (0.15)	-33.33%
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.00015	750	$ 0.11	$ 0.00015	750	$ 0.11	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 43.50**			**$ 43.43**	**$ (0.08)**	**-0.17%**
RTSR - Network	$ 0.0118	779	$ 9.19	$ 0.0121	779	$ 9.43	$ 0.23	2.54%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0090	779	$ 7.01	$ 0.0092	779	$ 7.17	$ 0.16	2.22%
Sub-Total C - Delivery (including Sub-Total B)			**$ 59.71**			**$ 60.02**	**$ 0.31**	**0.53%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	779	$ 3.66	$ 0.0047	779	$ 3.66	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	779	$ 0.47	$ 0.0006	779	$ 0.47	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	480	$ 47.04	$ 0.0980	480	$ 47.04	$ -	0.00%
TOU - Mid Peak	$ 0.1570	135	$ 21.20	$ 0.1570	135	$ 21.20	$ -	0.00%
TOU - On Peak	$ 0.2030	135	$ 27.41	$ 0.2030	135	$ 27.41	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 159.73**			**$ 160.04**	**$ 0.31**	**0.20%**
HST	13%		$ 20.76	13%		$ 20.81	$ 0.04	0.20%
Ontario Electricity Rebate	23.5%		$ (37.54)	23.5%		$ (37.61)	$ (0.07)	
Total Bill on TOU			**$ 142.96**			**$ 143.24**	**$ 0.28**	**0.20%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0389
Proposed/Approved Loss Factor	1.0389

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 31.92	1	$ 31.92	$ 32.78	1	$ 32.78	$ 0.86	2.69%
Distribution Volumetric Rate	$ 0.0245	2000	$ 49.00	$ 0.0252	2000	$ 50.40	$ 1.40	2.86%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 80.92**			**$ 83.18**	**$ 2.26**	**2.79%**
Line Losses on Cost of Power	$ 0.1275	78	$ 9.92	$ 0.1275	78	$ 9.92	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0002	2,000	$ 0.40	-$ 0.0013	2,000	$ (2.60)	$ (3.00)	-750.00%
CBR Class B Rate Riders	$ 0.0006	2,000	$ 1.20	$ 0.0004	2,000	$ 0.80	$ (0.40)	-33.33%
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.00014	2,000	$ 0.28	$ 0.00014	2,000	$ 0.28	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 93.14**			**$ 92.00**	**$ (1.14)**	**-1.22%**
RTSR - Network	$ 0.0110	2,078	$ 22.86	$ 0.0113	2,078	$ 23.48	$ 0.62	2.73%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0081	2,078	$ 16.83	$ 0.0083	2,078	$ 17.25	$ 0.42	2.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 132.83**			**$ 132.73**	**$ (0.10)**	**-0.08%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,078	$ 9.77	$ 0.0047	2,078	$ 9.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,078	$ 1.25	$ 0.0006	2,078	$ 1.25	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	1,280	$ 125.44	$ 0.0980	1,280	$ 125.44	$ -	0.00%
TOU - Mid Peak	$ 0.1570	360	$ 56.52	$ 0.1570	360	$ 56.52	$ -	0.00%
TOU - On Peak	$ 0.2030	360	$ 73.08	$ 0.2030	360	$ 73.08	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 399.13**			**$ 399.03**	**$ (0.10)**	**-0.03%**
HST	13%		$ 51.89	13%		$ 51.87	$ (0.01)	-0.03%
Ontario Electricity Rebate	23.5%		$ (93.80)	23.5%		$ (93.77)	$ 0.02	
Total Bill on TOU			**$ 357.22**			**$ 357.13**	**$ (0.09)**	**-0.03%**

Customer Class:	**GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**39,000** kWh
Demand	**110** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 411.18	1	$ 411.18	$ 422.28	1	$ 422.28	$ 11.10	2.70%
Distribution Volumetric Rate	$ 3.4122	110	$ 375.34	$ 3.5043	110	$ 385.47	$ 10.13	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	110	$ -	$ -	110	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 786.52**			**$ 807.75**	**$ 21.23**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1144	110	$ 12.58	-$ 0.4686	110	$ (51.55)	$ (64.13)	-509.62%
CBR Class B Rate Riders	$ 0.2030	110	$ 22.33	$ 0.1648	110	$ 18.13	$ (4.20)	-18.82%
GA Rate Riders	$ 0.0065	39,000	$ 253.50	-$ 0.0079	39,000	$ (308.10)	$ (561.60)	-221.54%
Low Voltage Service Charge	$ 0.05359	110	$ 5.89	$ 0.05359	110	$ 5.89	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	110	$ -	$ -	110	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,080.83**			**$ 472.13**	**$ (608.70)**	**-56.32%**
RTSR - Network	$ 4.4089	110	$ 484.98	$ 4.5143	110	$ 496.57	$ 11.59	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 3.1781	110	$ 349.59	$ 3.2563	110	$ 358.19	$ 8.60	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,915.40**			**$ 1,326.90**	**$ (588.51)**	**-30.72%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	40,517	$ 190.43	$ 0.0047	40,517	$ 190.43	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	40,517	$ 24.31	$ 0.0006	40,517	$ 24.31	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	40,517	$ 4,849.90	$ 0.1197	40,517	$ 4,849.90	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 6,980.29**			**$ 6,391.78**	**$ (588.50)**	**-8.43%**
HST	13%		$ 907.44	13%		$ 830.93	$ (76.51)	-8.43%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 7,887.73**			**$ 7,222.72**	**$ (665.01)**	**-8.43%**

Customer Class:	**GENERAL SERVICE GREATER THAN 3,000 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**1,300,000** kWh
Demand	**2,543** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 8,593.14	1	$ 8,593.14	$ 8,825.15	1	$ 8,825.15	$ 232.01	2.70%
Distribution Volumetric Rate	$ 1.5271	2543	$ 3,883.42	$ 1.5683	2543	$ 3,988.19	$ 104.77	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2543	$ -	$ -	2543	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 12,476.56**			**$ 12,813.34**	**$ 336.78**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1538	2,543	$ 391.11	-$ 0.6976	2,543	$ (1,774.00)	$ (2,165.11)	-553.58%
CBR Class B Rate Riders	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
GA Rate Riders	$ -	1,300,000	$ -	$ -	1,300,000	$ -	$ -	
Low Voltage Service Charge	$ 0.05923	2,543	$ 150.62	$ 0.05923	2,543	$ 150.62	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 13,018.29**			**$ 11,189.96**	**$ (1,828.33)**	**-14.04%**
RTSR - Network	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
RTSR - Connection and/or Line and Transformation Connection	$ -	2,543	$ -	$ -	2,543	$ -	$ -	
Sub-Total C - Delivery (including Sub-Total B)			**$ 13,018.29**			**$ 11,189.96**	**$ (1,828.33)**	**-14.04%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	1,350,570	$ 6,347.68	$ 0.0047	1,350,570	$ 6,347.68	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	1,350,570	$ 810.34	$ 0.0006	1,350,570	$ 810.34	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	1,350,570	$ 161,663.23	$ 0.1197	1,350,570	$ 161,663.23	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 181,839.79**			**$ 180,011.46**	**$ (1,828.33)**	**-1.01%**
HST	13%		$ 23,639.17	13%		$ 23,401.49	$ (237.68)	-1.01%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 205,478.96**			**$ 203,412.95**	**$ (2,066.01)**	**-1.01%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**410**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0389**	
Proposed/Approved Loss Factor	**1.0389**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 7.06	1	$ 7.06	$ 7.25	1	$ 7.25	$ 0.19	2.69%
Distribution Volumetric Rate	$ 0.0162	410	$ 6.64	$ 0.0166	410	$ 6.81	$ 0.16	2.47%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	410	$ -	$ -	410	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 13.70**			**$ 14.06**	**$ 0.35**	**2.58%**
Line Losses on Cost of Power	$ 0.1275	16	$ 2.03	$ 0.1275	16	$ 2.03	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0003	410	$ 0.12	-$ 0.0013	410	$ (0.53)	$ (0.66)	-533.33%
CBR Class B Rate Riders	$ 0.0006	410	$ 0.25	$ 0.0004	410	$ 0.16	$ (0.08)	-33.33%
GA Rate Riders	$ -	410	$ -	$ -	410	$ -	$ -	
Low Voltage Service Charge	$ 0.00014	410	$ 0.06	$ 0.00014	410	$ 0.06	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	410	$ -	$ -	410	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 16.16**			**$ 15.78**	**$ (0.38)**	**-2.38%**
RTSR - Network	$ 0.0110	426	$ 4.69	$ 0.0113	426	$ 4.81	$ 0.13	2.73%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0081	426	$ 3.45	$ 0.0083	426	$ 3.54	$ 0.09	2.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 24.30**			**$ 24.13**	**$ (0.17)**	**-0.70%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	426	$ 2.00	$ 0.0047	426	$ 2.00	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	426	$ 0.26	$ 0.0006	426	$ 0.26	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	262	$ 25.72	$ 0.0980	262	$ 25.72	$ -	0.00%
TOU - Mid Peak	$ 0.1570	74	$ 11.59	$ 0.1570	74	$ 11.59	$ -	0.00%
TOU - On Peak	$ 0.2030	74	$ 14.98	$ 0.2030	74	$ 14.98	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 79.09**			**$ 78.92**	**$ (0.17)**	**-0.22%**
HST	13%		$ 10.28	13%		$ 10.26	$ (0.02)	-0.22%
Ontario Electricity Rebate	23.5%		$ (18.59)	23.5%		$ (18.55)	$ 0.04	
Total Bill on TOU			**$ 70.78**			**$ 70.63**	**$ (0.15)**	**-0.22%**

Customer Class:	**SENTINEL LIGHTING SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**50**	**kWh**
Demand	**1**	**kW**
Current Loss Factor	**1.0389**	
Proposed/Approved Loss Factor	**1.0389**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 6.49	1	$ 6.49	$ 6.67	1	$ 6.67	$ 0.18	2.77%
Distribution Volumetric Rate	$ 22.6985	1	$ 22.70	$ 23.3114	1	$ 23.31	$ 0.61	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 29.19**			**$ 29.98**	**$ 0.79**	**2.72%**
Line Losses on Cost of Power	$ 0.1275	2	$ 0.25	$ 0.1275	2	$ 0.25	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.1226	1	$ 0.12	-$ 0.4928	1	$ (0.49)	$ (0.62)	-501.96%
CBR Class B Rate Riders	$ 0.2183	1	$ 0.22	$ 0.1733	1	$ 0.17	$ (0.05)	-20.61%
GA Rate Riders	$ -	50	$ -	$ -	50	$ -	$ -	
Low Voltage Service Charge	$ 0.04143	1	$ 0.04	$ 0.04143	1	$ 0.04	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 29.82**			**$ 29.95**	**$ 0.13**	**0.44%**
RTSR - Network	$ 3.3415	1	$ 3.34	$ 3.4214	1	$ 3.42	$ 0.08	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 2.5079	1	$ 2.51	$ 2.5696	1	$ 2.57	$ 0.06	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 35.67**			**$ 35.94**	**$ 0.27**	**0.77%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	52	$ 0.24	$ 0.0047	52	$ 0.24	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	52	$ 0.03	$ 0.0006	52	$ 0.03	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	32	$ 3.14	$ 0.0980	32	$ 3.14	$ -	0.00%
TOU - Mid Peak	$ 0.1570	9	$ 1.41	$ 0.1570	9	$ 1.41	$ -	0.00%
TOU - On Peak	$ 0.2030	9	$ 1.83	$ 0.2030	9	$ 1.83	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 42.57**			**$ 42.84**	**$ 0.27**	**0.64%**
HST	13%		$ 5.53	13%		$ 5.57	$ 0.04	0.64%
Ontario Electricity Rebate	23.5%		$ (10.00)	23.5%		$ (10.07)	$ (0.06)	
Total Bill on TOU			**$ 38.10**			**$ 38.35**	**$ 0.25**	**0.64%**

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**170,000** kWh
Demand	**474** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 1.68	5424	$ 9,112.32	$ 1.73	5424	$ 9,383.52	$ 271.20	2.98%
Distribution Volumetric Rate	$ 9.0024	474	$ 4,267.14	$ 9.2455	474	$ 4,382.37	$ 115.23	2.70%
Fixed Rate Riders	$ -	5424	$ -	$ -	5424	$ -	$ -	
Volumetric Rate Riders	$ -	474	$ -	$ -	474	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 13,379.46**			**$ 13,765.89**	**$ 386.43**	**2.89%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1118	474	$ 52.99	-$ 0.4479	474	$ (212.30)	$ (265.30)	-500.63%
CBR Class B Rate Riders	$ 0.1993	474	$ 94.47	$ 0.1577	474	$ 74.75	$ (19.72)	-20.87%
GA Rate Riders	$ 0.0065	170,000	$ 1,105.00	-$ 0.0079	170,000	$ (1,343.00)	$ (2,448.00)	-221.54%
Low Voltage Service Charge	$ 0.04229	474	$ 20.05	$ 0.04229	474	$ 20.05	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	5424	$ -	$ -	5424	$ -	$ -	
Additional Fixed Rate Riders	$ -	5424	$ -	$ -	5424	$ -	$ -	
Additional Volumetric Rate Riders	$ -	474	$ -	$ -	474	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 14,651.96**			**$ 12,305.38**	**$ (2,346.59)**	**-16.02%**
RTSR - Network	$ 3.3252	474	$ 1,576.14	$ 3.4047	474	$ 1,613.83	$ 37.68	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 2.4566	474	$ 1,164.43	$ 2.5170	474	$ 1,193.06	$ 28.63	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 17,392.54**			**$ 15,112.26**	**$ (2,280.27)**	**-13.11%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	176,613	$ 830.08	$ 0.0047	176,613	$ 830.08	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	176,613	$ 105.97	$ 0.0006	176,613	$ 105.97	$ -	0.00%
Standard Supply Service Charge	$ 0.25	5424	$ 1,356.00	$ 0.25	5424	$ 1,356.00	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	176,613	$ 21,140.58	$ 0.1197	176,613	$ 21,140.58	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 40,825.16**			**$ 38,544.89**	**$ (2,280.27)**	**-5.59%**
HST	13%		$ 5,307.27	13%		$ 5,010.84	$ (296.44)	-5.59%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 46,132.43**			**$ 43,555.72**	**$ (2,576.71)**	**-5.59%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**750** kWh
Demand	**-** kW
Current Loss Factor	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 38.80	1	$ 38.80	$ 39.85	1	$ 39.85	$ 1.05	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 38.80**			**$ 39.85**	**$ 1.05**	**2.71%**
Line Losses on Cost of Power	$ 0.1197	29	$ 3.49	$ 0.1197	29	$ 3.49	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ -	750	$ -	-$ 0.0013	750	$ (0.98)	$ (0.98)	
CBR Class B Rate Riders	$ 0.0006	750	$ 0.45	$ 0.0004	750	$ 0.30	$ (0.15)	-33.33%
GA Rate Riders	$ 0.0065	750	$ 4.88	-$ 0.0079	750	$ (5.93)	$ (10.80)	-221.54%
Low Voltage Service Charge	$ 0.00015	750	$ 0.11	$ 0.00015	750	$ 0.11	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 48.15**			**$ 37.27**	**$ (10.88)**	**-22.59%**
RTSR - Network	$ 0.0118	779	$ 9.19	$ 0.0121	779	$ 9.43	$ 0.23	2.54%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0090	779	$ 7.01	$ 0.0092	779	$ 7.17	$ 0.16	2.22%
Sub-Total C - Delivery (including Sub-Total B)			**$ 64.36**			**$ 53.87**	**$ (10.49)**	**-16.29%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	779	$ 3.66	$ 0.0047	779	$ 3.66	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	779	$ 0.47	$ 0.0006	779	$ 0.47	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	750	$ 89.78	$ 0.1197	750	$ 89.78	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 158.26**			**$ 147.78**	**$ (10.49)**	**-6.63%**
HST	13%		$ 20.57	13%		$ 19.21	$ (1.36)	-6.63%
Ontario Electricity Rebate	23.5%		$ (37.19)	23.5%		$ (34.73)		
Total Bill on Non-RPP Avg. Price			**$ 178.84**			**$ 166.99**	**$ (11.85)**	**-6.63%**

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	**1.0389**
Proposed/Approved Loss Factor	**1.0389**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 31.92	1	$ 31.92	$ 32.78	1	$ 32.78	$ 0.86	2.69%
Distribution Volumetric Rate	$ 0.0245	2000	$ 49.00	$ 0.0252	2000	$ 50.40	$ 1.40	2.86%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 80.92**			**$ 83.18**	**$ 2.26**	**2.79%**
Line Losses on Cost of Power	$ 0.1197	78	$ 9.31	$ 0.1197	78	$ 9.31	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0002	2,000	$ 0.40	-$ 0.0013	2,000	$ (2.60)	$ (3.00)	-750.00%
CBR Class B Rate Riders	$ 0.0006	2,000	$ 1.20	$ 0.0004	2,000	$ 0.80	$ (0.40)	-33.33%
GA Rate Riders	$ 0.0065	2,000	$ 13.00	-$ 0.0079	2,000	$ (15.80)	$ (28.80)	-221.54%
Low Voltage Service Charge	$ 0.00014	2,000	$ 0.28	$ 0.00014	2,000	$ 0.28	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 105.53**			**$ 75.59**	**$ (29.94)**	**-28.37%**
RTSR - Network	$ 0.0110	2,078	$ 22.86	$ 0.0113	2,078	$ 23.48	$ 0.62	2.73%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0081	2,078	$ 16.83	$ 0.0083	2,078	$ 17.25	$ 0.42	2.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 145.22**			**$ 116.32**	**$ (28.90)**	**-19.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,078	$ 9.77	$ 0.0047	2,078	$ 9.77	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,078	$ 1.25	$ 0.0006	2,078	$ 1.25	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	2,000	$ 239.40	$ 0.1197	2,000	$ 239.40	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 395.63**			**$ 366.73**	**$ (28.90)**	**-7.31%**
HST	13%		$ 51.43	13%		$ 47.67	$ (3.76)	-7.31%
Ontario Electricity Rebate	23.5%		$ (92.97)	23.5%		$ (86.18)		
Total Bill on Non-RPP Avg. Price			**$ 447.06**			**$ 414.40**	**$ (32.66)**	**-7.31%**

Customer Class:	GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	137,000 kWh
Demand	328 kW
Current Loss Factor	1.0389
Proposed/Approved Loss Factor	1.0389

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 411.18	1	$ 411.18	$ 422.28	1	$ 422.28	$ 11.10	2.70%
Distribution Volumetric Rate	$ 3.4122	328	$ 1,119.20	$ 3.5043	328	$ 1,149.41	$ 30.21	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	328	$ -	$ -	328	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 1,530.38**			**$ 1,571.69**	**$ 41.31**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.1144	328	$ 37.52	-$ 0.4686	328	$ (153.70)	$ (191.22)	-509.62%
CBR Class B Rate Riders	$ 0.2030	328	$ 66.58	$ 0.1648	328	$ 54.05	$ (12.53)	-18.82%
GA Rate Riders	$ 0.0065	137,000	$ 890.50	-$ 0.0079	137,000	$ (1,082.30)	$ (1,972.80)	-221.54%
Low Voltage Service Charge	$ 0.05359	328	$ 17.58	$ 0.05359	328	$ 17.58	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	328	$ -	$ -	328	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 2,542.57**			**$ 407.32**	**$ (2,135.24)**	**-83.98%**
RTSR - Network	$ 4.4089	328	$ 1,446.12	$ 4.5143	328	$ 1,480.69	$ 34.57	2.39%
RTSR - Connection and/or Line and Transformation Connection	$ 3.1781	328	$ 1,042.42	$ 3.2563	328	$ 1,068.07	$ 25.65	2.46%
Sub-Total C - Delivery (including Sub-Total B)			**$ 5,031.10**			**$ 2,956.08**	**$ (2,075.02)**	**-41.24%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	142,329	$ 668.95	$ 0.0047	142,329	$ 668.95	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	142,329	$ 85.40	$ 0.0006	142,329	$ 85.40	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	142,329	$ 17,036.82	$ 0.1197	142,329	$ 17,036.82	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 22,822.51**			**$ 20,747.49**	**$ (2,075.02)**	**-9.09%**
HST	13%		$ 2,966.93	13%		$ 2,697.17	$ (269.75)	-9.09%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 25,789.44**			**$ 23,444.66**	**$ (2,344.78)**	**-9.09%**

APPENDIX “E”

NBRZ – Commodity Accounts - GA Analysis Workform

Ontario Energy Board

Commodity Accounts Analysis Workform for 2027 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells
Drop down cells

Utility Name North Bay Hydro Distribution Limited

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.

Year Selected

2024

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 diposition on an interim basis. OR
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If the 2024 balances that were reviewed in the 2026 rate application were to be selected, select 2024)

Instructions:
1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
For example:
• Scenario a -If 2024 balances were last approved on a final basis - Select 2024 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bi - If 2024 balances were last approved on an interim basis and there are no changes to 2025 balances - Select 2025 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bii - If 2024 balances were last approved on an interim basis, there are changes to 2024 balances, and 2023 balances were last approved for disposition - Select 2023 and GA Analysis Workforms for 2024 and 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
2) Complete the GA Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2025	$ (1,375,581)	$ (1,368,122)	$ (22,327)	$ (1,390,449)	$ (14,869)	$ 8,125,112	-0.2%

Account 1588 Reconciliation Summary

2025	-0.5%
Cumulative Balance	0.0%

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

Ontario Energy Board

Commodity Accounts Analysis Workform

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

Year		2025		
Total Metered excluding WMP	C = A+B	501,472,016	kWh	100%
RPP	A	293,506,393	kWh	58.5%
Non RPP	B = D+E	207,965,622	kWh	41.5%
Non-RPP Class A	D	29,906,902	kWh	6.0%
Non-RPP Class B*	E	178,058,720	kWh	35.5%

*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 paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2025

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	18,104,542			18,104,542	0.08390	$ 1,518,971	0.04110	$ 744,097	$ (774,874)
February	15,895,462			15,895,462	0.08900	$ 1,414,696	0.00300	$ 47,686	$ (1,367,010)
March	16,043,357			16,043,357	0.04110	$ 659,382	0.06950	$ 1,115,013	$ 455,631
April	14,572,212			14,572,212	0.00300	$ 43,717	0.06920	$ 1,008,397	$ 964,680
May	13,881,497			13,881,497	0.04010	$ 556,648	0.13490	$ 1,872,614	$ 1,315,966
June	14,103,341			14,103,341	0.08900	$ 1,255,197	0.05970	$ 841,969	$ (413,228)
July	15,778,683			15,778,683	0.11590	$ 1,828,749	0.01440	$ 227,213	$ (1,601,536)
August	15,172,185			15,172,185	0.00300	$ 45,517	0.03010	$ 456,683	$ 411,166
September	14,101,959			14,101,959	0.00300	$ 42,306	0.06190	$ 872,911	$ 830,605
October	14,491,342			14,491,342	0.07480	$ 1,083,952	0.04890	$ 708,627	$ (375,326)
November	15,389,780			15,389,780	0.03960	$ 609,435	0.01820	$ 280,094	$ (329,341)
December	17,307,668			17,307,668	0.02230	$ 385,961	-0.00290	$ (50,192)	$ (436,153)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**184,842,027**	**-**	**-**	**184,842,027**		**$ 9,444,532**		**$ 8,125,112**	**$ (1,319,419)**

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
183,745,899	184,842,027	- 1,096,128	0.05124	$ (56,161)

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh)

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

Total Expected GA Variance	**$ (1,375,581)**

Calculated Loss Factor	1.0381
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0389
Difference	**-0.0008**

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

The values used in Column F are total billed consumption, including losses ~ accruals are not included as NBHDL has true billing data (note NBHDL bills on calendar month)

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (1,368,122)		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences	$ (24,157)		Yes	
2b	Add current year end unbilled to actual revenue differences	$ 1,830		Yes	
3a	Significant prior period billing adjustments recorded in current year,				
3b	Significant current period billing adjustments recorded in other year(s),				
4	CT 148 prior period adjustments recorded in the current year,				
5a	IESO Settlement Adjustments - within 24 months of IESO invoice				
5b	IESO Settlement Adjustments - outside of 24 months of IESO invoice				
6					
7					
8					
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ (1,390,449)
Net Change in Expected GA Balance in the Year Per Analysis	$ (1,375,581)
Unresolved Difference	$ (14,869)
Unresolved Difference as % of Expected GA Payments to IESO	-0.2%

Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Purchased	Account 1588 as % of Account 4705
	Transactions[1]	Principal Adjustments[2]	Reconciling Items[3]	Total Activity in Calendar Year		
2025	- 42,326	- 195,821	-	- 238,146	44,045,097	-0.5%
Cumulative	**- 42,326**	**- 195,821**	**-**	**- 238,146**	**-**	**0.0%**

Notes

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule).

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

3) Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments, however, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588. If applicable, reconciling items and principal adjustments should be identified in Note 7a and 7b below.

Note 7a **Principal Adjustments Breakdown**

	Item	Amount	Explanation
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year		
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year		
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year		
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year		
3a	Remove prior year end unbilled to actual revenue differences	$ (205,109)	
3b	Add current year end unbilled to actual revenue differences	$ 9,288	
4a	Significant prior period billing adjustments recorded in current year		
4b	Significant current period billing adjustments recorded in other year(s)		
5	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
6			
7			
8			
	Total Principal Adjustments	**$ (195,821)**	

Note 7b **Reconciling Items**

	Item	Amount	Explanation
1a	Prior period billing adjustments recorded in current year		
1b	Current period billing adjustments recorded in other year(s)		
2a	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
2b	Other reconciling items		
	Total Reconciling Items	$0	

Ontario Energy Board

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

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

Account 1589 - RSVA Global Adjustment				
	Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1	Reversal of prior year accrual (2023)	(81,764)	No	as part of PY approved disposition
2	2024 accrual	24,157	Yes	
3				
4				
5				
6				
7				
8				
	Total	(57,607)		
	Total principal adjustments included in last approved balance	(57,607)		
	Difference	-		

Account 1588 - RSVA Power				
	Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1	Reversal of prior year accrual (2023)	(11,031)	No	as part of PY approved disposition
2	2024 accrual	205,109	Yes	
3				
4				
5				
6				
7				
8				
	Total	194,078		
	Total principal adjustments included in last approved balance	194,078		
	Difference	0		

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

Notes

1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
3) The "Variance RRR vs. 2025 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
4) Principal adjustments to the pro-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
2025	*Reversals of prior approved principal adjustments (auto-populated from table above)*			
	1			
	2	2024 accrual	(24,157)	2025
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	(24,157)	
2025	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences	1,830	2026
	3			
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	1,830	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(22,327)	

Account 1588 - RSVA Power				
Year		Adjustment Description	Amount	Year Recorded in GL
2025	*Reversals of prior approved principal adjustments (auto-populated from table above)*			
	1			
	2	2024 accrual	(205,109)	2025
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	(205,109)	
2025	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences	9,288	2026
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	9,288	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(195,821)	

APPENDIX “F”

NBRZ – 2025 RRR Filing 2.1.5.4 – Demand and Revenue

Report Summary

Filing Due Year:
2026

Reporting Period:
April

Report Version:
0

Filing Due Date:
April 30, 2026

Submitted On:
April 30, 2026

Filing From Name:
2.1.5

Licence Type:
Distributor

Extension Granted:

Reporting From
January 1, 2025

Submitter Name:
Melanie Brown

RRR Filing Number:
40035

Status:
Submitted

Extension Deadline:

Reporting From
December 31, 2025

Expiry Date
May 01, 2026

Instructions
1. Utilities that merged or were acquired subsequent to the reporting year must report data relevant to the entity as it existed prior to the merger or acquisition.
2. Under the Demand and Revenue tab, for Sentinel and Street Lighting, please enter connections not number of accounts.
3. When reporting Embedded Distributor(s), please enter the number of distributors embedded within your distribution system.
4. To delete a value that should have been blank you must delete the value and enter 0.
5. Clicking Checkmark at the top will not automatically submit this filing. To submit this filing, go to the Performance Based Regulation Summary and Submit tab, scroll to the end of the page, select Yes in the Submit drop down then click the Checkmark button.
6. The Print button will print all tabs.

Table 1A

SSS Metered Consumption by Detailed Rate Class

Please enter metered consumption from SSS customers based on your distributor's detailed rate classes.

The figures entered in Table 1a will populate Table 1b on an aggregated basis.

Detailed Rate Class	Metered consumption for customers on RPP kWh (a)	Metered consumption for customers on RPP kW (b)	Metered consumption for customers Not on RPP kWh (c)	Metered consumption for customers Not on RPP kW (d)	Metered consumption for customers Billed by the IESO Commodity kWh (e)	Metered consumption for customers Billed by the IESO Commodity kW (f)	Total Consumption for Distribution Customers KWh (g=a+c+e)	Total Consumption for Distribution Customers KW (h=b+d+f)
Residential-North Bay	208,689,849.51						208,689,849.51	0.00
General Service Less Than 50 kW-North Bay	67,315,728.10		308,065.49				67,623,793.59	0.00
General Service 50 to 2,999 kW-North Bay	17,348,796.84	59,798.98	147,295,487.22	372,643.00			164,644,284.06	432,441.98
General Service 3,000 to 4,999 kW-North Bay			15,166,575.90	27,212.52			15,166,575.90	27,212.52
Sentinel Lighting-North Bay	112,541.11	284.79					112,541.11	284.79
Street Lighting-North Bay			2,028,510.58	5,668.32			2,028,510.58	5,668.32
Unmetered Scattered Load-North Bay	39,477.82						39,477.82	0.00
Residential-Espanola	32,746,631.16						32,746,631.16	0.00
General Service 50 to 4,999 kW-Espanola	1,466,072.03	3,924.43	7,282,284.89	18,860.81			8,748,356.92	22,785.24
Sentinel Lighting-Espanola	23,130.82	62.84					23,130.82	62.84
General Service Less Than 50 kW-Espanola	8,505,433.19						8,505,433.19	0.00
Street Lighting-Espanola	54,106.80	158.32					54,106.80	158.32
Unmetered Scattered Load-Espanola	106,030.48						106,030.48	0.00

Table 1B

SSS METERED CONSUMPTION BY GENERIC RATE CLASS

Table 1b will be auto-populated when entries in Table 1a are entered and saved.
Please verify that the classes in Table 1a have been accurately aggregated into the generic class groupings identified below.

Generic Rate Class	Metered consumption for customers on RPP kWh (i)	Metered consumption for customers on RPP kW (j)	Metered consumption for customers Not on RPP kWh (k)	Metered consumption for customers Not on RPP kW (l)	Metered consumption for customers Billed by IESO for Commodity kWh (m)	Metered consumption for customers Billed by IESO for Commodity kW (n)	Total Consumption for Distribution Customers KWh (o=i+k+m)	Total Consumption for Distribution Customers KW (p=j+l+n)
Residential	241,436,480.67	0.00	0.00	0.00	0.00	0.00	241,436,480.67	0.00
General Service < 50 kW	75,821,161.29	0.00	308,065.49	0.00	0.00	0.00	76,129,226.78	0.00
General Service >= 50 kW	18,814,868.87	63,723.41	169,744,348.01	418,716.33	0.00	0.00	188,559,216.88	482,439.74
Large User							0.00	0.00
Sub Transmission Customers							0.00	0.00
Embedded Distributor(s)							0.00	0.00
Street Lighting Connections	54,106.80	158.32	2,028,510.58	5,668.32	0.00	0.00	2,082,617.38	5,826.64
Sentinel Lighting Connections	135,671.93	347.63	0.00	0.00	0.00	0.00	135,671.93	347.63
Unmetered Scattered Load Connections	145,508.30	0.00	0.00	0.00	0.00	0.00	145,508.30	0.00
Total (Auto-Calculated)	336,407,797.86	64,229.36	172,080,924.08	424,384.65	0.00	0.00	508,488,721.94	488,614.01

Wholesale Energy Sys, Kelowna: Corporation ER-2024-0307 Issued

Rate Class	Metered consumption in kWhs	Metered consumption in kWs
Residential		
General Service < 50 kW	63,657	
General Service >= 50 kW	2,273,879	10,517
Large User		
Sub Transmission Customers		
Embedded Distributor(s)		
Street Lighting Connections		
Sentinel Lighting Connections		
Unmetered Scattered Load Connections		
Total (Auto-Calculated)	2,337,536	10,517

Is This retailer Complete? Yes

Table 2A Aggregated Consumption of Retailer Customers by Generic Rate Class

The figures in Table 2a are auto-calculated. When all retailer tables have been entered, select "Yes" above and click Checkmark to record the entries from each retailer table and allow Table 2a to be populated. Please verify that the classes have been accurately aggregated into the generic class groupings identified below.

Generic Rate Class	Metered Consumption in kWhs (q)	Metered Consumption in kWs (r)
Residential	2,978,748.58	0.00
General Service < 50 kW	12,286,932.16	0.00
General Service >= 50 kW	34,874,613.99	98,301.68
Large User	0.00	0.00
Sub Transmission Customers	0.00	0.00
Embedded Distributor(s)	0.00	0.00
Street Lighting Connections	164,945.42	481.60
Sentinel Lighting Connections	8,829.93	23.53
Unmetered Scattered Load Connections	9,455.77	0.00
Total (Auto-Calculated)	50,323,525.85	98,806.81

Table 2B Aggregated Consumption from Retailer Customers by Detailed Rate Class. Please enter aggregate consumption from retailer customers based on your distributor's detailed rate class. These figures are entered to populate Table 3A which will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate -setting period.

Detailed Rate Class	Metered Consumption in kWhs (s)	Metered Consumption in kWs (t)
Residential-North Bay	2,708,497.11	
General Service Less Than 50 kW-North Bay	10,535,651.63	
General Service 50 to 2,999 kW-North Bay	29,914,972.68	87,292.17
General Service 3,000 to 4,999 kW-North Bay		
Sentinel Lighting-North Bay	7,861.77	21.01
Street Lighting-North Bay		
Unmetered Scattered Load-North Bay		
Residential-Espanola	270,251.47	
General Service 50 to 4,999 kW-Espanola	4,959,641.31	11,009.51
Sentinel Lighting-Espanola	968.16	2.52
General Service Less Than 50 kW-Espanola	1,751,280.53	
Street Lighting-Espanola	164,945.42	481.60
Unmetered Scattered Load-Espanola	9,455.77	

Table 3A Total Metered Consumption (SSS + Retailer) by Detailed Rate Class
Metered consumption in kWhs and kW will auto-populate from Table 1A and Table 2B
The data populated in Table 3a will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate-setting period.

Detailed Rate Class	Metered consumption in kWhs (u=g+s)	Metered consumption in kWs (v=h+t)
Residential-North Bay	211,398,346.62	0.00
General Service Less Than 50 kW-North Bay	78,159,445.22	0.00
General Service 50 to 2,999 kW-North Bay	194,559,256.74	519,734.15
General Service 3,000 to 4,999 kW-North Bay	15,166,575.90	27,212.52
Sentinel Lighting-North Bay	120,402.88	305.80
Street Lighting-North Bay	2,028,510.58	5,668.32
Unmetered Scattered Load-North Bay	39,477.82	0.00
Residential-Espanola	33,016,882.63	0.00
General Service 50 to 4,999 kW-Espanola	13,707,998.23	33,794.75
Sentinel Lighting-Espanola	24,098.98	65.36
General Service Less Than 50 kW-Espanola	10,256,713.72	0.00
Street Lighting-Espanola	219,052.22	639.92
Unmetered Scattered Load-Espanola	115,486.25	0.00

Table 3B Total Metered Consumption (SSS + Retailer) and Annual Billings by Generic Rate Class. Metered consumption in kWhs and kW will auto-populate from Table 1B and Table 2A. Please input Annual Billings for each generic rate class. The sum of annual billings for all rate classes should equal Account 4080 from the RRR 2.1.7 Trial Balance.

Generic Rate Class	Metered consumption in kWhs (w=o+q))	Metered consumption in kWs (x=p+r)	Annual Bilings - Distribution Revenue (Acct. 4080)
Residential	244,415,229.25	0.00	11,242,389.88
General Service < 50 kW	88,416,158.94	0.00	3,262,537.34
General Service >= 50 kW	223,433,830.87	580,741.42	3,271,196.42
Large User	0.00	0.00	
Sub Transmission Customers	0.00	0.00	
Embedded Distributor(s)	0.00	0.00	
Street Lighting Connections	2,247,562.80	6,308.24	180,002.78
Sentinel Lighting Connections	144,501.86	371.16	39,082.02
Unmetered Scattered Load Connections	154,964.07	0.00	5,396.18
Total (Auto-Calculated)	558,812,247.79	587,420.82	18,000,604.62

APPENDIX “G”

ERZ – Current Tariff of Rates and Charges

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

North Bay Hydro Distribution Limited

Espanola Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0018

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a single family unit, non-commercial. This can be a separately metered living accomodation, town house, apartment, semi-detached, duplex, triplex or quadruplex with residential zoning. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	46.18
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.0067
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0025
Retail Transmission Rate - Network Service Rate	$/kWh	0.0107
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0074

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	37.75
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0311
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0027
Retail Transmission Rate - Network Service Rate	$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose average peak demand is greater than, or is forecast to be greater than 50 kW but less than 5,000 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	234.19
Distribution Volumetric Rate	$/kW	5.5331
Low Voltage Service Rate	$/kW	2.3267
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	1.1241
Retail Transmission Rate - Network Service Rate	$/kW	4.0113
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6819
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5884
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4400
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.5093
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7666
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5857
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6096

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	18.38
Distribution Volumetric Rate	$/kWh	0.0234
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0028
Retail Transmission Rate - Network Service Rate	$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential or General service customer. This is typically exterior lighting, and unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	4.03
Distribution Volumetric Rate	$/kW	32.5693
Low Voltage Service Rate	$/kW	1.8361
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	1.0328
Retail Transmission Rate - Network Service Rate	$/kW	3.0465
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0557

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB Street Lighting Load Shape Template. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.52
Distribution Volumetric Rate	$/kW	19.0079
Low Voltage Service Rate	$/kW	1.7986
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.9099
Retail Transmission Rate - Network Service Rate	$/kW	3.0318
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0135

MONTHLY RATES AND CHARGES - Regulatory Component

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate	$	15.00
Account history	$	15.00
Returned cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at pole - during regular hours	$	185.00

Other

Temporary service - install & remove - overhead - no transformer	$	500.00
Temporary service - install & remove - underground - no transformer	$	300.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	40.59

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0673
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0567

APPENDIX “H”

ERZ – Proposed Tariff of Rates and Charges

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0061

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a single family unit, non-commercial. This can be a separately metered living accomodation, town house, apartment, semi-detached, duplex, triplex or quadruplex with residential zoning. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	47.43
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.0067
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0073

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	38.77
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0319
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose average peak demand is greater than, or is forecast to be greater than 50 kW but less than 5,000 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	240.51
Distribution Volumetric Rate	$/kW	5.6825
Low Voltage Service Rate	$/kW	2.3267
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.4972
Retail Transmission Rate - Network Service Rate	$/kW	3.9681
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6746
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5409
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4319
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.4608
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7583
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5199
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5984

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	18.88
Distribution Volumetric Rate	$/kWh	0.0240
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential or General service customer. This is typically exterior lighting, and unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	4.14
Distribution Volumetric Rate	$/kW	33.4487
Low Voltage Service Rate	$/kW	1.8361
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.4520
Retail Transmission Rate - Network Service Rate	$/kW	3.0138
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0179

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB Street Lighting Load Shape Template. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.56
Distribution Volumetric Rate	$/kW	19.5211
Low Voltage Service Rate	$/kW	1.7986
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.4196
Retail Transmission Rate - Network Service Rate	$/kW	2.9992
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9765

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

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)

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

Customer Administration		
Arrears certificate	$	15.00
Account history	$	15.00
Returned cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at pole - during regular hours	$	185.00
Other		
Temporary service - install & remove - overhead - no transformer	$	500.00
Temporary service - install & remove - underground - no transformer	$	300.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	41.81

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	129.49
Monthly fixed charge, per retailer	$	51.80
Monthly variable charge, per customer, per retailer	$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.59

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0673
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0567

APPENDIX “I”

ERZ – Proposed Bill Impacts

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of $0.1197/kWh (IESO's Monthly Market Report for May 2026) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**RPP? Non-RPP Retailer? Non-RPP Other?**	**Current Loss Factor** (eg: 1.0351)	**Proposed Loss Factor**	**Consumption (kWh)**	**Demand kW (if applicable)**	**RTSR Demand or Demand-Interval?**	**Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).**
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	RPP	1.0673	1.0673	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	RPP	1.0673	1.0673	2,000			
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0673	1.0673	52,000	126		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	**kWh**	RPP	1.0673	1.0673	520			1
SENTINEL LIGHTING SERVICE CLASSIFICATION	**kW**	RPP	1.0673	1.0673	175	1		1
STREET LIGHTING SERVICE CLASSIFICATION	**kW**	Non-RPP (Retailer)	1.0673	1.0673	14,800	46		505
STREET LIGHTING SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0673	1.0673	4,700	15		294
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0673	1.0673	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0673	1.0673	3,100			
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total A		Sub-Total B		Sub-Total C		Total Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.25	2.7%	$ 0.27	0.5%	$ 0.11	0.2%	$ 0.10	0.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 2.62	2.6%	$ (0.38)	-0.3%	$ (0.81)	-0.5%	$ (0.72)	-0.2%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 25.14	2.7%	$ (53.84)	-3.9%	$ (65.27)	-3.0%	$ (73.76)	-0.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	$ 0.81	2.7%	$ (0.02)	-0.1%	$ (0.13)	-0.3%	$ (0.12)	-0.1%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 0.99	2.7%	$ 0.41	1.0%	$ 0.34	0.7%	$ 0.30	0.5%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	$ 43.81	2.7%	$ 21.25	1.2%	$ 18.05	0.9%	$ 20.40	0.5%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 19.46	2.7%	$ 12.10	1.5%	$ 11.06	1.2%	$ 12.50	0.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 1.25	2.7%	$ 0.27	0.5%	$ 0.11	0.2%	$ 0.13	0.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 3.50	2.6%	$ (1.15)	-0.6%	$ (1.81)	-0.8%	$ (2.05)	-0.3%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0673	
Proposed/Approved Loss Factor	1.0673	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 46.18	1	$ 46.18	$ 47.43	1	$ 47.43	$ 1.25	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 46.18**			**$ 47.43**	**$ 1.25**	**2.71%**
Line Losses on Cost of Power	$ 0.1275	50	$ 6.44	$ 0.1275	50	$ 6.44	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0025	750	$ 1.88	$ 0.0012	750	$ 0.90	$ (0.98)	-52.00%
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0067	750	$ 5.03	$ 0.0067	750	$ 5.03	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 59.94**			**$ 60.21**	**$ 0.27**	**0.46%**
RTSR - Network	$ 0.0107	800	$ 8.57	$ 0.0106	800	$ 8.49	$ (0.08)	-0.93%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0074	800	$ 5.92	$ 0.0073	800	$ 5.84	$ (0.08)	-1.35%
Sub-Total C - Delivery (including Sub-Total B)			**$ 74.43**			**$ 74.54**	**$ 0.11**	**0.15%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	800	$ 3.76	$ 0.0047	800	$ 3.76	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	800	$ 0.48	$ 0.0006	800	$ 0.48	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	480	$ 47.04	$ 0.0980	480	$ 47.04	$ -	0.00%
TOU - Mid Peak	$ 0.1570	135	$ 21.20	$ 0.1570	135	$ 21.20	$ -	0.00%
TOU - On Peak	$ 0.2030	135	$ 27.41	$ 0.2030	135	$ 27.41	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 174.56**			**$ 174.67**	**$ 0.11**	**0.07%**
HST	13%		$ 22.69	13%		$ 22.71	$ 0.01	0.07%
Ontario Electricity Rebate	23.5%		$ (41.02)	23.5%		$ (41.05)	$ (0.03)	
Total Bill on TOU			**$ 156.23**			**$ 156.33**	**$ 0.10**	**0.07%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0673	
Proposed/Approved Loss Factor	1.0673	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 37.75	1	$ 37.75	$ 38.77	1	$ 38.77	$ 1.02	2.70%
Distribution Volumetric Rate	$ 0.0311	2000	$ 62.20	$ 0.0319	2000	$ 63.80	$ 1.60	2.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 99.95**			**$ 102.57**	**$ 2.62**	**2.62%**
Line Losses on Cost of Power	$ 0.1275	135	$ 17.16	$ 0.1275	135	$ 17.16	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0027	2,000	$ 5.40	$ 0.0012	2,000	$ 2.40	$ (3.00)	-55.56%
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0060	2,000	$ 12.00	$ 0.0060	2,000	$ 12.00	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 134.93**			**$ 134.55**	**$ (0.38)**	**-0.28%**
RTSR - Network	$ 0.0098	2,135	$ 20.92	$ 0.0097	2,135	$ 20.71	$ (0.21)	-1.02%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0068	2,135	$ 14.52	$ 0.0067	2,135	$ 14.30	$ (0.21)	-1.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 170.37**			**$ 169.56**	**$ (0.81)**	**-0.47%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,135	$ 10.03	$ 0.0047	2,135	$ 10.03	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,135	$ 1.28	$ 0.0006	2,135	$ 1.28	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	1,280	$ 125.44	$ 0.0980	1,280	$ 125.44	$ -	0.00%
TOU - Mid Peak	$ 0.1570	360	$ 56.52	$ 0.1570	360	$ 56.52	$ -	0.00%
TOU - On Peak	$ 0.2030	360	$ 73.08	$ 0.2030	360	$ 73.08	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 436.97**			**$ 436.17**	**$ (0.81)**	**-0.18%**
HST	13%		$ 56.81	13%		$ 56.70	$ (0.10)	-0.18%
Ontario Electricity Rebate	23.5%		$ (102.69)	23.5%		$ (102.50)	$ 0.19	
Total Bill on TOU			**$ 391.09**			**$ 390.37**	**$ (0.72)**	**-0.18%**

Customer Class:	**GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**52,000** kWh
Demand	**126** kW
Current Loss Factor	**1.0673**
Proposed/Approved Loss Factor	**1.0673**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 234.19	1	$ 234.19	$ 240.51	1	$ 240.51	$ 6.32	2.70%
Distribution Volumetric Rate	$ 5.5331	126	$ 697.17	$ 5.6825	126	$ 716.00	$ 18.82	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	126	$ -	$ -	126	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 931.36**			**$ 956.51**	**$ 25.14**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 1.1241	126	$ 141.64	$ 0.4972	126	$ 62.65	$ (78.99)	-55.77%
CBR Class B Rate Riders	$ -	126	$ -	$ -	126	$ -	$ -	
GA Rate Riders	$ -	52,000	$ -	$ -	52,000	$ -	$ -	
Low Voltage Service Charge	$ 2.3267	126	$ 293.16	$ 2.3267	126	$ 293.16	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	126	$ -	$ -	126	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,366.16**			**$ 1,312.32**	**$ (53.84)**	**-3.94%**
RTSR - Network	$ 4.0113	126	$ 505.42	$ 3.9681	126	$ 499.98	$ (5.44)	-1.08%
RTSR - Connection and/or Line and Transformation Connection	$ 2.5884	126	$ 326.14	$ 2.5409	126	$ 320.15	$ (5.98)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,197.72**			**$ 2,132.45**	**$ (65.27)**	**-2.97%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	55,500	$ 260.85	$ 0.0047	55,500	$ 260.85	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	55,500	$ 33.30	$ 0.0006	55,500	$ 33.30	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	55,500	$ 6,643.30	$ 0.1197	55,500	$ 6,643.30	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 9,135.42**			**$ 9,070.15**	**$ (65.27)**	**-0.71%**
HST	13%		$ 1,187.61	13%		$ 1,179.12	$ (8.49)	-0.71%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 10,323.03**			**$ 10,249.27**	**$ (73.76)**	**-0.71%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**520**	**kWh**
Demand	**-**	**kW**
Current Loss Factor	**1.0673**	
Proposed/Approved Loss Factor	**1.0673**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 18.38	1	$ 18.38	$ 18.88	1	$ 18.88	$ 0.50	2.72%
Distribution Volumetric Rate	$ 0.0234	520	$ 12.17	$ 0.0240	520	$ 12.48	$ 0.31	2.56%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 30.55**			**$ 31.36**	**$ 0.81**	**2.66%**
Line Losses on Cost of Power	$ 0.1275	35	$ 4.46	$ 0.1275	35	$ 4.46	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0028	520	$ 1.46	$ 0.0012	520	$ 0.62	$ (0.83)	-57.14%
CBR Class B Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
GA Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
Low Voltage Service Charge	$ 0.0060	520	$ 3.12	$ 0.0060	520	$ 3.12	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 39.59**			**$ 39.57**	**$ (0.02)**	**-0.05%**
RTSR - Network	$ 0.0098	555	$ 5.44	$ 0.0097	555	$ 5.38	$ (0.06)	-1.02%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0068	555	$ 3.77	$ 0.0067	555	$ 3.72	$ (0.06)	-1.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 48.80**			**$ 48.67**	**$ (0.13)**	**-0.27%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	555	$ 2.61	$ 0.0047	555	$ 2.61	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	555	$ 0.33	$ 0.0006	555	$ 0.33	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	333	$ 32.61	$ 0.0980	333	$ 32.61	$ -	0.00%
TOU - Mid Peak	$ 0.1570	94	$ 14.70	$ 0.1570	94	$ 14.70	$ -	0.00%
TOU - On Peak	$ 0.2030	94	$ 19.00	$ 0.2030	94	$ 19.00	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 118.30**			**$ 118.17**	**$ (0.13)**	**-0.11%**
HST	13%		$ 15.38	13%		$ 15.36	$ (0.02)	-0.11%
Ontario Electricity Rebate	23.5%		$ (27.80)	23.5%		$ (27.77)	$ 0.03	
Total Bill on TOU			**$ 105.88**			**$ 105.76**	**$ (0.12)**	**-0.11%**

Customer Class:	**SENTINEL LIGHTING SERVICE CLASSIFICATION**	
RPP / Non-RPP:	**RPP**	
Consumption	**175**	**kWh**
Demand	**1**	**kW**
Current Loss Factor	**1.0673**	
Proposed/Approved Loss Factor	**1.0673**	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 4.03	1	$ 4.03	$ 4.14	1	$ 4.14	$ 0.11	2.73%
Distribution Volumetric Rate	$ 32.5693	1	$ 32.57	$ 33.4487	1	$ 33.45	$ 0.88	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 36.60**			**$ 37.59**	**$ 0.99**	**2.70%**
Line Losses on Cost of Power	$ 0.1275	12	$ 1.50	$ 0.1275	12	$ 1.50	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 1.0328	1	$ 1.03	$ 0.4520	1	$ 0.45	$ (0.58)	-56.24%
CBR Class B Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
GA Rate Riders	$ -	175	$ -	$ -	175	$ -	$ -	
Low Voltage Service Charge	$ 1.8361	1	$ 1.84	$ 1.8361	1	$ 1.84	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 40.97**			**$ 41.38**	**$ 0.41**	**1.00%**
RTSR - Network	$ 3.0465	1	$ 3.05	$ 3.0138	1	$ 3.01	$ (0.03)	-1.07%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0557	1	$ 2.06	$ 2.0179	1	$ 2.02	$ (0.04)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 46.07**			**$ 46.41**	**$ 0.34**	**0.73%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	187	$ 0.88	$ 0.0047	187	$ 0.88	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	187	$ 0.11	$ 0.0006	187	$ 0.11	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	112	$ 10.98	$ 0.0980	112	$ 10.98	$ -	0.00%
TOU - Mid Peak	$ 0.1570	32	$ 4.95	$ 0.1570	32	$ 4.95	$ -	0.00%
TOU - On Peak	$ 0.2030	32	$ 6.39	$ 0.2030	32	$ 6.39	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 69.63**			**$ 69.97**	**$ 0.34**	**0.49%**
HST	13%		$ 9.05	13%		$ 9.10	$ 0.04	0.49%
Ontario Electricity Rebate	23.5%		$ (16.36)	23.5%		$ (16.44)	$ (0.08)	
Total Bill on TOU			**$ 62.32**			**$ 62.62**	**$ 0.30**	**0.49%**

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**14,800** kWh
Demand	**46** kW
Current Loss Factor	**1.0673**
Proposed/Approved Loss Factor	**1.0673**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 1.52	505	$ 767.60	$ 1.56	505	$ 787.80	$ 20.20	2.63%
Distribution Volumetric Rate	$ 19.0079	46	$ 874.36	$ 19.5211	46	$ 897.97	$ 23.61	2.70%
Fixed Rate Riders	$ -	505	$ -	$ -	505	$ -	$ -	
Volumetric Rate Riders	$ -	46	$ -	$ -	46	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 1,641.96**			**$ 1,685.77**	**$ 43.81**	**2.67%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.9099	46	$ 41.86	$ 0.4196	46	$ 19.30	$ (22.55)	-53.89%
CBR Class B Rate Riders	$ -	46	$ -	$ -	46	$ -	$ -	
GA Rate Riders	$ -	14,800	$ -	$ -	14,800	$ -	$ -	
Low Voltage Service Charge	$ 1.7986	46	$ 82.74	$ 1.7986	46	$ 82.74	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	505	$ -	$ -	505	$ -	$ -	
Additional Fixed Rate Riders	$ -	505	$ -	$ -	505	$ -	$ -	
Additional Volumetric Rate Riders	$ -	46	$ -	$ -	46	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,766.55**			**$ 1,787.81**	**$ 21.25**	**1.20%**
RTSR - Network	$ 3.0318	46	$ 139.46	$ 2.9992	46	$ 137.96	$ (1.50)	-1.08%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0135	46	$ 92.62	$ 1.9765	46	$ 90.92	$ (1.70)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,998.64**			**$ 2,016.69**	**$ 18.05**	**0.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	15,796	$ 74.24	$ 0.0047	15,796	$ 74.24	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	15,796	$ 9.48	$ 0.0006	15,796	$ 9.48	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	15,796	$ 1,890.79	$ 0.1197	15,796	$ 1,890.79	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 3,973.14**			**$ 3,991.20**	**$ 18.05**	**0.45%**
HST	13%		$ 516.51	13%		$ 518.86	$ 2.35	0.45%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Non-RPP Avg. Price			**$ 4,489.65**			**$ 4,510.05**	**$ 20.40**	**0.45%**

Customer Class:	**STREET LIGHTING SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Other)**
Consumption	**4,700** kWh
Demand	**15** kW
Current Loss Factor	**1.0673**
Proposed/Approved Loss Factor	**1.0673**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 1.52	294	$ 446.88	$ 1.56	294	$ 458.64	$ 11.76	2.63%
Distribution Volumetric Rate	$ 19.0079	15	$ 285.12	$ 19.5211	15	$ 292.82	$ 7.70	2.70%
Fixed Rate Riders	$ -	294	$ -	$ -	294	$ -	$ -	
Volumetric Rate Riders	$ -	15	$ -	$ -	15	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 732.00**			**$ 751.46**	**$ 19.46**	**2.66%**
Line Losses on Cost of Power	$ 0.1197	316	$ 37.86	$ 0.1197	316	$ 37.86	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.9099	15	$ 13.65	$ 0.4196	15	$ 6.29	$ (7.35)	-53.89%
CBR Class B Rate Riders	$ -	15	$ -	$ -	15	$ -	$ -	
GA Rate Riders	$ -	4,700	$ -	$ -	4,700	$ -	$ -	
Low Voltage Service Charge	$ 1.7986	15	$ 26.98	$ 1.7986	15	$ 26.98	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	294	$ -	$ -	294	$ -	$ -	
Additional Fixed Rate Riders	$ -	294	$ -	$ -	294	$ -	$ -	
Additional Volumetric Rate Riders	$ -	15	$ -	$ -	15	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 810.49**			**$ 822.59**	**$ 12.10**	**1.49%**
RTSR - Network	$ 3.0318	15	$ 45.48	$ 2.9992	15	$ 44.99	$ (0.49)	-1.08%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0135	15	$ 30.20	$ 1.9765	15	$ 29.65	$ (0.56)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 886.17**			**$ 897.23**	**$ 11.06**	**1.25%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	5,016	$ 23.58	$ 0.0047	5,016	$ 23.58	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	5,016	$ 3.01	$ 0.0006	5,016	$ 3.01	$ -	0.00%
Standard Supply Service Charge	$ 0.25	294	$ 73.50	$ 0.25	294	$ 73.50	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	4,700	$ 562.59	$ 0.1197	4,700	$ 562.59	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 1,548.84**			**$ 1,559.90**	**$ 11.06**	**0.71%**
HST	13%		$ 201.35	13%		$ 202.79	$ 1.44	0.71%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 1,750.19**			**$ 1,762.69**	**$ 12.50**	**0.71%**

Customer Class:	**RESIDENTIAL SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**750** kWh
Demand	**-** kW
Current Loss Factor	**1.0673**
Proposed/Approved Loss Factor	**1.0673**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 46.18	1	$ 46.18	$ 47.43	1	$ 47.43	$ 1.25	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 46.18**			**$ 47.43**	**$ 1.25**	**2.71%**
Line Losses on Cost of Power	$ 0.1197	50	$ 6.04	$ 0.1197	50	$ 6.04	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0025	750	$ 1.88	$ 0.0012	750	$ 0.90	$ (0.98)	-52.00%
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0067	750	$ 5.03	$ 0.0067	750	$ 5.03	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 59.54**			**$ 59.82**	**$ 0.27**	**0.46%**
RTSR - Network	$ 0.0107	800	$ 8.57	$ 0.0106	800	$ 8.49	$ (0.08)	-0.93%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0074	800	$ 5.92	$ 0.0073	800	$ 5.84	$ (0.08)	-1.35%
Sub-Total C - Delivery (including Sub-Total B)			**$ 74.03**			**$ 74.15**	**$ 0.11**	**0.16%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	800	$ 3.76	$ 0.0047	800	$ 3.76	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	800	$ 0.48	$ 0.0006	800	$ 0.48	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	750	$ 89.78	$ 0.1197	750	$ 89.78	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 168.05**			**$ 168.16**	**$ 0.11**	**0.07%**
HST	13%		$ 21.85	13%		$ 21.86	$ 0.01	0.07%
Ontario Electricity Rebate	23.5%		$ (39.49)	23.5%		$ (39.52)		
Total Bill on Non-RPP Avg. Price			**$ 189.89**			**$ 190.02**	**$ 0.13**	**0.07%**

Customer Class:	**GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**
RPP / Non-RPP:	**Non-RPP (Retailer)**
Consumption	**3,100** kWh
Demand	**-** kW
Current Loss Factor	**1.0673**
Proposed/Approved Loss Factor	**1.0673**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 37.75	1	$ 37.75	$ 38.77	1	$ 38.77	$ 1.02	2.70%
Distribution Volumetric Rate	$ 0.0311	3100	$ 96.41	$ 0.0319	3100	$ 98.89	$ 2.48	2.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	3100	$ -	$ -	3100	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 134.16**			**$ 137.66**	**$ 3.50**	**2.61%**
Line Losses on Cost of Power	$ 0.1197	209	$ 24.97	$ 0.1197	209	$ 24.97	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0027	3,100	$ 8.37	$ 0.0012	3,100	$ 3.72	$ (4.65)	-55.56%
CBR Class B Rate Riders	$ -	3,100	$ -	$ -	3,100	$ -	$ -	
GA Rate Riders	$ -	3,100	$ -	$ -	3,100	$ -	$ -	
Low Voltage Service Charge	$ 0.0060	3,100	$ 18.60	$ 0.0060	3,100	$ 18.60	$ -	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	$ -	3,100	$ -	$ -	3,100	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 186.52**			**$ 185.37**	**$ (1.15)**	**-0.62%**
RTSR - Network	$ 0.0098	3,309	$ 32.42	$ 0.0097	3,309	$ 32.09	$ (0.33)	-1.02%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0068	3,309	$ 22.50	$ 0.0067	3,309	$ 22.17	$ (0.33)	-1.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 241.45**			**$ 239.63**	**$ (1.81)**	**-0.75%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	3,309	$ 15.55	$ 0.0047	3,309	$ 15.55	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	3,309	$ 1.99	$ 0.0006	3,309	$ 1.99	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	3,100	$ 371.07	$ 0.1197	3,100	$ 371.07	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 630.05**			**$ 628.24**	**$ (1.81)**	**-0.29%**
HST	13%		$ 81.91	13%		$ 81.67	$ (0.24)	-0.29%
Ontario Electricity Rebate	23.5%		$ (148.06)	23.5%		$ (147.64)		
Total Bill on Non-RPP Avg. Price			**$ 711.96**			**$ 709.91**	**$ (2.05)**	**-0.29%**

APPENDIX “J”

ERZ – 2027 IRM Rate Generator Model

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick Link

Ontario Energy Board's 2027 Electricity Distribution Rate Applications Webpage

Version 2.0

Utility Name	North Bay Hydro Distribution Limited
Service Territory	Espanola Rate Zone
Assigned EB Number	EB-2026-0061
Name of Contact and Title	Melanie Brown, Regulatory and Billing Manager
Phone Number	705-474-3100 x301
Email Address	mbrown@northbayhydro.com
Rate Effective Date	May 1, 2027
Rate-Setting Method	Price Cap IR

1. Select the last Cost of Service rebasing year. 2021

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.

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

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. 2019

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 diposition 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.

2020

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis 2024

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

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was were 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 diposition on an interim basis.
ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2024

4. Select the earliest vintage year in which there is a balance in Account 1595. 2021

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

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)? No

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)? No

7. Retail Transmission Service Rates: North Bay Hydro Distribution Limited is: Fully Embedded

8. Have you transitioned to fully fixed rates? Yes

9. Do you want to update your low voltage service rate? No

Legend

Pale green cells represent input cells.

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Please wait as macro imports and formats your current tariff schedu

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0018

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a single family unit, non-commercial. This can be a separately metered living accomodation, town house, apartment, semi-detached, duplex, triplex or quadruplex with residential zoning. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	46.18
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.0067
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0025
Retail Transmission Rate - Network Service Rate	$/kWh	0.0107
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0074

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	37.75
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0311
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0027
Retail Transmission Rate - Network Service Rate	$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose average peak demand is greater than, or is forecast to be greater than 50 kW but less than 5,000 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	234.19
Distribution Volumetric Rate	$/kW	5.5331
Low Voltage Service Rate	$/kW	2.3267
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	1.1241
Retail Transmission Rate - Network Service Rate	$/kW	4.0113
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6819
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5884
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4400
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.5093
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7666
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5857
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.6096

MONTHLY RATES AND CHARGES - Regulatory Component

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	18.38
Distribution Volumetric Rate	$/kWh	0.0234
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0028
Retail Transmission Rate - Network Service Rate	$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068

MONTHLY RATES AND CHARGES - Regulatory Component

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential or General service customer. This is typically exterior lighting, and unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	4.03
Distribution Volumetric Rate	$/kW	32.5693
Low Voltage Service Rate	$/kW	1.8361
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	1.0328
Retail Transmission Rate - Network Service Rate	$/kW	3.0465
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0557

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB Street Lighting Load Shape Template. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.52
Distribution Volumetric Rate	$/kW	19.0079
Low Voltage Service Rate	$/kW	1.7986
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.9099
Retail Transmission Rate - Network Service Rate	$/kW	3.0318
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0135

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

Customer Administration

Arrears certificate	$	15.00
Account history	$	15.00
Returned cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at pole - during regular hours	$	185.00

Other

Temporary service - install & remove - overhead - no transformer	$	500.00
Temporary service - install & remove - underground - no transformer	$	300.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	40.59

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0673
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0567

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number
Group 1 Accounts	
LV Variance Account	1550
Smart Metering Entity Charge Variance Account	1551
RSVA - Wholesale Market Service Charge[5]	1580
Variance WMS – Sub-account CBR Class A[5]	1580
Variance WMS – Sub-account CBR Class B[5]	1580
RSVA - Retail Transmission Network Charge	1584
RSVA - Retail Transmission Connection Charge	1586
RSVA - Power[4]	1588
RSVA - Global Adjustment[4]	1589
Disposition and Recovery/Refund of Regulatory Balances (2021)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2022)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2023)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2024)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] *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.*	1595
RSVA - Global Adjustment requested for disposition	**1589**
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition	
Total Group 1 Balance requested for disposition	
LRAM Variance Account (only input amounts if applying for disposition of this account)	**1568**
Total Group 1 balance including Account 1568 requested for disposition	

2020

Opening Principal Amounts as of Jan 1, 2020	Transactions Debit / (Credit) during 2020	OEB-Approved Disposition during 2020	Principal Adjustments1 during 2020	Closing Principal Balance as of Dec 31, 2020	Opening Interest Amounts as of Jan 1, 2020	Interest Jan 1 to Dec 31, 2020	OEB-Approved Disposition during 2020	Interest Adjustments1 during 2020	Closing Interest Amounts as of Dec 31, 2020
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
				0					0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0

2021

Opening Principal Amounts as of Jan 1, 2021	Transactions Debit / (Credit) during 2021	OEB-Approved Disposition during 2021	Principal Adjustments1 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 Adjustments1 during 2021	Closing Interest Amounts as of Dec 31, 2021
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	378,335			378,335	0	19,802			19,802
0	129,098			129,098	0	2,819			2,819
0	(52,626)	(909,544)		856,918	0	35,286			35,286
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0	129,098	0	0	129,098	0	2,819	0	0	2,819
0	325,709	(909,544)	0	1,235,254	0	55,088	0	0	55,088
0	454,808	(909,544)	0	1,364,352	0	57,907	0	0	57,907
				0					0
0	454,808	(909,544)	0	1,364,352	0	57,907	0	0	57,907

2022

Opening Principal Amounts as of Jan 1, 2022	Transactions Debit / (Credit) during 2022	OEB-Approved Disposition during 2022	Principal Adjustments1 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 Adjustments1 during 2022	Closing Interest Amounts as of Dec 31, 2022
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
378,335	436,679			815,014	19,802	11,305			31,107
129,098	(225,309)			(96,211)	2,819	(1,917)			902
856,918	(190,773)			666,146	35,286	14,056			49,342
0	(99,209)	(163,961)		64,752	0	1,765	2,757		(992)
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
129,098	(225,309)	0	0	(96,211)	2,819	(1,917)	0	0	902
1,235,254	146,698	(163,961)	0	1,545,912	55,088	27,126	2,757	0	79,457
1,364,352	(78,611)	(163,961)	0	1,449,702	57,907	25,209	2,757	0	80,358
0				0	0				0
1,364,352	(78,611)	(163,961)	0	1,449,702	57,907	25,209	2,757	0	80,358

2023

Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments1 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023
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
815,014	47,072			862,087	31,107	38,752			69,859
(96,211)	(12,901)			(109,112)	902	3,494			4,396
666,146	(184,545)			481,601	49,342	29,058			78,400
64,752	(62,981)			1,771	(992)	637			(355)
0				0	0				0
0				0	0				0
0				0	0				0
0				0	0				0
(96,211)	(12,901)	0	0	(109,112)	902	3,494	0	0	4,396
1,545,912	(200,454)	0	0	1,345,458	79,457	68,447	0	0	147,904
1,449,702	(213,355)	0	0	1,236,346	80,358	71,941	0	0	152,300
0				0	0				0
1,449,702	(213,355)	0	0	1,236,346	80,358	71,941	0	0	152,300

2024

Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024
0			45,996	45,996	0			403	403
0			(9,303)	(9,303)	0			(419)	(419)
0			3,185	3,185	0			361	361
0				0	0				0
0			(662)	(662)	0			(46)	(46)
0			40,463	40,463	0			1,747	1,747
0			52,159	52,159	0			2,203	2,203
862,087	50,391			912,477	69,859	31,807			101,666
(109,112)	72,784			(36,328)	4,396	11,571			15,967
481,601	(185,586)			296,015	78,400	20,570			98,971
1,771				1,771	(355)	91			(264)
0				0	0				0
0	(95,248)	(118,903)		23,655	0	2,769	(44,580)		47,349
0				0	0				0
0				0	0				0
(109,112)	72,784	0	0	(36,328)	4,396	11,571	0	0	15,967
1,345,458	(230,443)	(118,903)	131,837	1,365,756	147,904	55,237	(44,580)	4,250	251,971
1,236,346	(157,659)	(118,903)	131,837	1,329,428	152,300	66,809	(44,580)	4,250	267,938
0				0	0				0
1,236,346	(157,659)	(118,903)	131,837	1,329,428	152,300	66,809	(44,580)	4,250	267,938

2025

Opening Principal Amounts as of Jan 1, 2025	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments1 during 2025	Closing Interest Amounts as of Dec 31, 2025
45,996	(100,247)			(54,252)	403	252			655
(9,303)	(1,614)			(10,917)	(419)	(315)			(734)
3,185	(329)			2,856	361	183			544
0				0	0				0
(662)	(120)			(783)	(46)	(24)			(70)
40,463	96,905			137,368	1,747	2,369			4,116
52,159	71,096			123,255	2,203	2,322			4,525
912,477	86,223			998,700	101,666	26,180			127,846
(36,328)	(124,222)			(160,550)	15,967	2,676			18,644
296,015	(184,656)			111,359	98,971	6,769			105,740
1,771				1,771	(264)	56			(208)
0				0	0				0
23,655	(36,909)			(13,254)	47,349	(1,422)			45,927
0				0	0				0
0				0	0				0
(36,328)	(124,222)	0	0	(160,550)	15,967	2,676	0	0	18,644
1,365,756	(69,651)	0	0	1,296,104	251,971	36,369	0	0	288,341
1,329,428	(193,874)	0	0	1,135,554	267,938	39,046	0	0	306,984
0		0		0	0				0
1,329,428	(193,874)	0	0	1,135,554	267,938	39,046	0	0	306,984

2026				Projected Interest on Dec-31-2026 Balances					2.1.7 RRR[5]	
Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 [2]	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
45,996	2,245	(100,247)	(1,590)	(2,246)	(959)	(4,795)	(105,042)		(53,597)	(0)
(9,303)	(791)	(1,614)	57	(122)	(15)	(80)	(1,693)		(11,651)	0
3,185	567	(329)	(23)	18	(3)	(8)	(337)		2,548	(852)
		0	0			0	0		0	0
(662)	(72)	(120)	3	(9)	(1)	(7)	(128)		1,898	2,750
40,463	3,368	96,905	749	2,893	927	4,568	101,473		141,484	(0)
52,159	4,292	71,096	233	2,313	680	3,226	74,322		127,780	1
0	0	998,700	127,846			127,846	0	No	1,126,546	0
0	0	(160,550)	18,644			18,644	0	No	(141,906)	1
		111,359	105,740			105,740	0	No	217,099	0
		1,771	(208)			(208)	0	No	1,563	0
		0	0			0	0	No	0	0
		(13,254)	45,927			45,927	0	No	32,673	(1)
		0	0			0	0	No	0	0
		0	0			0	0	No		0
0	0	(160,550)	18,644	0	0	18,644	0		(141,906)	1
131,837	9,608	1,164,267	278,733	2,848	628	282,209	68,596		1,584,445	0
131,837	9,608	1,003,717	297,376	2,848	628	300,853	68,596		1,442,539	1
		0	0			0	0			0
131,837	9,608	1,003,717	297,376	2,848	628	300,853	68,596		1,442,539	1

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Have you confirmed the accuracy of the data below? **Yes**

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption *(if applicable)*	Total Metered kW less WMP consumption *(if applicable)*	Account 1509 Allocation ($ distribution revenue from last COS)	1568 LRAM Variance Account Class Allocation ($ amounts)	Number of Customers for Residential and GS<50 classes[3]
RESIDENTIAL SERVICE CLASSIFICATION	kWh	33,016,883	0	270,251	0			33,016,883	0			2,998
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	10,256,714	0	1,751,281	0			10,256,714	0			368
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	13,707,998	33,795	12,241,926	29,870			13,707,998	33,795			23
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	115,486	0	9,456	0			115,486	0			18
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	24,099	65	968	3			24,099	65			27
STREET LIGHTING SERVICE CLASSIFICATION	kW	219,052	640	164,945	482			219,052	640			794
	Total	57,340,232	34,500	14,438,828	30,354	0	0	57,340,232	34,500	0	0	4,228

Threshold Test

Total Claim (including Account 1568)	$68,395
Total Claim for Threshold Test (All Group 1 Accounts)	$68,395
Threshold Test (Total claim per kWh) [2]	$0.0012

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

YES

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

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

No input required. This workshseet 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	1550	1551	1580 (allocated based on Total less WMP)	1584	1586	1588 (allocated based on Total less WMP)	1568
RESIDENTIAL SERVICE CLASSIFICATION	57.6%	89.1%	57.6%	(60,484)	(1,508)	(267)	58,429	42,795	0	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	17.9%	10.9%	17.9%	(18,789)	(185)	(83)	18,151	13,294	0	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	23.9%	0.0%	23.9%	(25,112)	0	(111)	24,259	17,768	0	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	0.0%	0.2%	(212)	0	(1)	204	150	0	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	(44)	0	(0)	43	31	0	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	(401)	0	(2)	388	284	0	0
Total	100.0%	100.0%	100.0%	(105,042)	(1,693)	(464)	101,473	74,322	0	0

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

Ontario Energy Board

ive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Rider Recovery to be used below

		Total Metered Non-RPP 2025 Consumption excluding WMP	Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA $ allocated to Current Class B Customers	GA Rate Rider	
		kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	270,251	270,251	1.9%	$0	$0.0000	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	1,751,281	1,751,281	12.1%	$0	$0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	12,241,926	12,241,926	84.8%	$0	$0.0000	kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	9,456	9,456	0.1%	$0	$0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	968	968	0.0%	$0	$0.0000	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	164,945	164,945	1.1%	$0	$0.0000	kWh
Total		14,438,828	14,438,827	100.0%	$0		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes [2]	Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable) [2]	Deferral/Variance Account Rate Rider [2]	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) [2]	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	33,016,883	0	33,016,883	0	38,965		0.0012		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	10,256,714	0	10,256,714	0	12,388		0.0012		0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	13,707,998	33,795	13,707,998	33,795	16,804		0.4972		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	115,486	0	115,486	0	142		0.0012		0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	24,099	65	24,099	65	30		0.4520		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	219,052	640	219,052	640	269		0.4196		0.0000

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2021	2027
OEB-Approved Rate Base		$ -
OEB-Approved Regulatory Taxable Income		$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate)[1,2]		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate)[1,2]		3.2%
Federal Small Business Limit		$ 500,000
Ontario Small Business Limit		$ 500,000
Federal Taxes Payable		$ -
Provincial Taxes Payable		$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate		0.0%
Total Income Taxes Payable	$ -	$ -
OEB-Approved Total Tax Credits (enter as positive number)	$ -	$ -
Income Tax Provision	$ -	$ -
Grossed-up Income Taxes	$ -	$ -
Incremental Grossed-up Tax Amount		$ -
Sharing of Tax Amount (50%)		**$ -**

Notes

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	33,016,883		0	0.00	$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	10,256,714		0	0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	13,707,998	33,795	0	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	115,486		0	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	24,099	65	0	0.0000	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	219,052	640	0	0.0000	kW
Total		57,340,232	34,500	$0		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0107	33,016,883	0	1.0673	35,238,919
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0074	33,016,883	0	1.0673	35,238,919
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0098	10,256,714	0	1.0673	10,946,991
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068	10,256,714	0	1.0673	10,946,991
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.0113	13,707,998	33,795		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6819				
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5884	13,707,998	33,795		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4400	0	0		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.5093	1,413,659	2,593		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7666	0	0		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5857	1,413,659	2,593		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	0.6096	0	0		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0098	115,486	0	1.0673	123,258
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068	115,486	0	1.0673	123,258
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0465	24,099	65		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0557	24,099	65		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0318	219,052	640		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0135	219,052	640		

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

If needed, add extra host here. (I)	Unit	2025	2026	2027
Rate Description		**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	2025	2026	2027
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 2025	Current 2026	Forecast 2027
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	$			

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	12,527	$5.3280	$ 66,745	12,527	$0.6882	$ 8,621	9,896	$3.4894	$ 34,532	$ 43,153
February	11,384	$5.3280	$ 60,653	11,384	$0.6882	$ 7,834	9,055	$3.4894	$ 31,597	$ 39,432
March	9,946	$5.3280	$ 52,992	10,902	$0.6882	$ 7,503	8,638	$3.4894	$ 30,141	$ 37,643
April	9,606	$5.3280	$ 51,179	9,606	$0.6882	$ 6,611	7,668	$3.4894	$ 26,755	$ 33,366
May	7,672	$5.3280	$ 40,878	7,672	$0.6882	$ 5,280	6,316	$3.4894	$ 22,040	$ 27,320
June	9,067	$5.3280	$ 48,309	9,115	$0.6882	$ 6,273	7,974	$3.4894	$ 27,823	$ 34,096
July	9,185	$5.3280	$ 48,938	9,185	$0.6882	$ 6,321	7,894	$3.4894	$ 27,545	$ 33,866
August	9,628	$5.3280	$ 51,298	9,628	$0.6882	$ 6,626	8,333	$3.4894	$ 29,077	$ 35,703
September	7,151	$5.3280	$ 38,103	7,186	$0.6882	$ 4,945	6,103	$3.4894	$ 21,297	$ 26,242
October	7,361	$5.3280	$ 39,222	7,572	$0.6882	$ 5,211	6,238	$3.4894	$ 21,767	$ 26,978
November	9,670	$5.3280	$ 51,524	10,319	$0.6882	$ 7,102	8,420	$3.4894	$ 29,380	$ 36,482
December	11,612	$5.3280	$ 61,871	11,954	$0.6882	$ 8,226	9,568	$3.4894	$ 33,386	$ 41,612
Total	114,811	$ 5.3280	$ 611,712	117,050	$ 0.6882	$ 80,554	96,102	$ 3.4894	$ 335,340	$ 415,894

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	12,527	$ 5.3280	$ 66,745	12,527	$ 0.6882	$ 8,621	9,896	$ 3.4894	$ 34,532	$ 43,153
February	11,384	$ 5.3280	$ 60,653	11,384	$ 0.6882	$ 7,834	9,055	$ 3.4894	$ 31,597	$ 39,432
March	9,946	$ 5.3280	$ 52,992	10,902	$ 0.6882	$ 7,503	8,638	$ 3.4894	$ 30,141	$ 37,643
April	9,606	$ 5.3280	$ 51,179	9,606	$ 0.6882	$ 6,611	7,668	$ 3.4894	$ 26,755	$ 33,366
May	7,672	$ 5.3280	$ 40,878	7,672	$ 0.6882	$ 5,280	6,316	$ 3.4894	$ 22,040	$ 27,320
June	9,067	$ 5.3280	$ 48,309	9,115	$ 0.6882	$ 6,273	7,974	$ 3.4894	$ 27,823	$ 34,096
July	9,185	$ 5.3280	$ 48,938	9,185	$ 0.6882	$ 6,321	7,894	$ 3.4894	$ 27,545	$ 33,866
August	9,628	$ 5.3280	$ 51,298	9,628	$ 0.6882	$ 6,626	8,333	$ 3.4894	$ 29,077	$ 35,703
September	7,151	$ 5.3280	$ 38,103	7,186	$ 0.6882	$ 4,945	6,103	$ 3.4894	$ 21,297	$ 26,242
October	7,361	$ 5.3280	$ 39,222	7,572	$ 0.6882	$ 5,211	6,238	$ 3.4894	$ 21,767	$ 26,978
November	9,670	$ 5.3280	$ 51,524	10,319	$ 0.6882	$ 7,102	8,420	$ 3.4894	$ 29,380	$ 36,482
December	11,612	$ 5.3280	$ 61,871	11,954	$ 0.6882	$ 8,226	9,568	$ 3.4894	$ 33,386	$ 41,612
Total	114,811	$ 5.33	$ 611,712	117,050	$ 0.69	$ 80,554	96,102	$ 3.49	$ 335,340	$ 415,894

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 415,894

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	12,527	$ 5.4708	$ 68,534	12,527	$ 0.7054	$ 8,837	9,896	$ 3.5764	$ 35,393	$ 44,230
February	11,384	$ 5.4708	$ 62,279	11,384	$ 0.7054	$ 8,030	9,055	$ 3.5764	$ 32,385	$ 40,415
March	9,946	$ 5.4708	$ 54,412	10,902	$ 0.7054	$ 7,690	8,638	$ 3.5764	$ 30,892	$ 38,582
April	9,606	$ 5.4708	$ 52,551	9,606	$ 0.7054	$ 6,776	7,668	$ 3.5764	$ 27,422	$ 34,198
May	7,672	$ 5.4708	$ 41,974	7,672	$ 0.7054	$ 5,412	6,316	$ 3.5764	$ 22,590	$ 28,002
June	9,067	$ 5.4708	$ 49,604	9,115	$ 0.7054	$ 6,430	7,974	$ 3.5764	$ 28,516	$ 34,946
July	9,185	$ 5.4708	$ 50,250	9,185	$ 0.7054	$ 6,479	7,894	$ 3.5764	$ 28,232	$ 34,711
August	9,628	$ 5.4708	$ 52,673	9,628	$ 0.7054	$ 6,792	8,333	$ 3.5764	$ 29,802	$ 36,593
September	7,151	$ 5.4708	$ 39,124	7,186	$ 0.7054	$ 5,069	6,103	$ 3.5764	$ 21,828	$ 26,897
October	7,361	$ 5.4708	$ 40,273	7,572	$ 0.7054	$ 5,341	6,238	$ 3.5764	$ 22,310	$ 27,651
November	9,670	$ 5.4708	$ 52,904	10,319	$ 0.7054	$ 7,279	8,420	$ 3.5764	$ 30,113	$ 37,392
December	11,612	$ 5.4708	$ 63,529	11,954	$ 0.7054	$ 8,432	9,568	$ 3.5764	$ 34,218	$ 42,650
Total	114,811	$ 5.47	$ 628,107	117,050	$ 0.71	$ 82,567	96,102	$ 3.58	$ 343,701	$ 426,268

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	12,527	$ 5.4708	$ 68,534	12,527	$ 0.7054	$ 8,837	9,896	$ 3.5764	$ 35,393	$ 44,230
February	11,384	$ 5.4708	$ 62,279	11,384	$ 0.7054	$ 8,030	9,055	$ 3.5764	$ 32,385	$ 40,415
March	9,946	$ 5.4708	$ 54,412	10,902	$ 0.7054	$ 7,690	8,638	$ 3.5764	$ 30,892	$ 38,582
April	9,606	$ 5.4708	$ 52,551	9,606	$ 0.7054	$ 6,776	7,668	$ 3.5764	$ 27,422	$ 34,198
May	7,672	$ 5.4708	$ 41,974	7,672	$ 0.7054	$ 5,412	6,316	$ 3.5764	$ 22,590	$ 28,002
June	9,067	$ 5.4708	$ 49,604	9,115	$ 0.7054	$ 6,430	7,974	$ 3.5764	$ 28,516	$ 34,946
July	9,185	$ 5.4708	$ 50,250	9,185	$ 0.7054	$ 6,479	7,894	$ 3.5764	$ 28,232	$ 34,711
August	9,628	$ 5.4708	$ 52,673	9,628	$ 0.7054	$ 6,792	8,333	$ 3.5764	$ 29,802	$ 36,593
September	7,151	$ 5.4708	$ 39,124	7,186	$ 0.7054	$ 5,069	6,103	$ 3.5764	$ 21,828	$ 26,897
October	7,361	$ 5.4708	$ 40,273	7,572	$ 0.7054	$ 5,341	6,238	$ 3.5764	$ 22,310	$ 27,651
November	9,670	$ 5.4708	$ 52,904	10,319	$ 0.7054	$ 7,279	8,420	$ 3.5764	$ 30,113	$ 37,392
December	11,612	$ 5.4708	$ 63,529	11,954	$ 0.7054	$ 8,432	9,568	$ 3.5764	$ 34,218	$ 42,650
Total	114,811	$ 5.47	$ 628,107	117,050	$ 0.71	$ 82,567	96,102	$ 3.58	$ 343,701	$ 426,268

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 426,268

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	12,527	$ 5.4708	$ 68,534	12,527	$ 0.7054	$ 8,837	9,896	$ 3.5764	$ 35,393	$ 44,230
February	11,384	$ 5.4708	$ 62,279	11,384	$ 0.7054	$ 8,030	9,055	$ 3.5764	$ 32,385	$ 40,415
March	9,946	$ 5.4708	$ 54,412	10,902	$ 0.7054	$ 7,690	8,638	$ 3.5764	$ 30,892	$ 38,582
April	9,606	$ 5.4708	$ 52,551	9,606	$ 0.7054	$ 6,776	7,668	$ 3.5764	$ 27,422	$ 34,198
May	7,672	$ 5.4708	$ 41,974	7,672	$ 0.7054	$ 5,412	6,316	$ 3.5764	$ 22,590	$ 28,002
June	9,067	$ 5.4708	$ 49,604	9,115	$ 0.7054	$ 6,430	7,974	$ 3.5764	$ 28,516	$ 34,946
July	9,185	$ 5.4708	$ 50,250	9,185	$ 0.7054	$ 6,479	7,894	$ 3.5764	$ 28,232	$ 34,711
August	9,628	$ 5.4708	$ 52,673	9,628	$ 0.7054	$ 6,792	8,333	$ 3.5764	$ 29,802	$ 36,593
September	7,151	$ 5.4708	$ 39,124	7,186	$ 0.7054	$ 5,069	6,103	$ 3.5764	$ 21,828	$ 26,897
October	7,361	$ 5.4708	$ 40,273	7,572	$ 0.7054	$ 5,341	6,238	$ 3.5764	$ 22,310	$ 27,651
November	9,670	$ 5.4708	$ 52,904	10,319	$ 0.7054	$ 7,279	8,420	$ 3.5764	$ 30,113	$ 37,392
December	11,612	$ 5.4708	$ 63,529	11,954	$ 0.7054	$ 8,432	9,568	$ 3.5764	$ 34,218	$ 42,650
Total	114,811	$ 5.47	$ 628,107	117,050	$ 0.71	$ 82,567	96,102	$ 3.58	$ 343,701	$ 426,268

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Units Billed**	**Rate**	**Amount**	**Amount**
January	12,527	$ 5.47	$ 68,534	12,527	$ 0.71	$ 8,837	9,896	$ 3.58	$ 35,393	$ 44,230
February	11,384	$ 5.47	$ 62,279	11,384	$ 0.71	$ 8,030	9,055	$ 3.58	$ 32,385	$ 40,415
March	9,946	$ 5.47	$ 54,412	10,902	$ 0.71	$ 7,690	8,638	$ 3.58	$ 30,892	$ 38,582
April	9,606	$ 5.47	$ 52,551	9,606	$ 0.71	$ 6,776	7,668	$ 3.58	$ 27,422	$ 34,198
May	7,672	$ 5.47	$ 41,974	7,672	$ 0.71	$ 5,412	6,316	$ 3.58	$ 22,590	$ 28,002
June	9,067	$ 5.47	$ 49,604	9,115	$ 0.71	$ 6,430	7,974	$ 3.58	$ 28,516	$ 34,946
July	9,185	$ 5.47	$ 50,250	9,185	$ 0.71	$ 6,479	7,894	$ 3.58	$ 28,232	$ 34,711
August	9,628	$ 5.47	$ 52,673	9,628	$ 0.71	$ 6,792	8,333	$ 3.58	$ 29,802	$ 36,593
September	7,151	$ 5.47	$ 39,124	7,186	$ 0.71	$ 5,069	6,103	$ 3.58	$ 21,828	$ 26,897
October	7,361	$ 5.47	$ 40,273	7,572	$ 0.71	$ 5,341	6,238	$ 3.58	$ 22,310	$ 27,651
November	9,670	$ 5.47	$ 52,904	10,319	$ 0.71	$ 7,279	8,420	$ 3.58	$ 30,113	$ 37,392
December	11,612	$ 5.47	$ 63,529	11,954	$ 0.71	$ 8,432	9,568	$ 3.58	$ 34,218	$ 42,650
Total	114,811	$ 5.47	$ 628,107	117,050	$ 0.71	$ 82,567	96,102	$ 3.58	$ 343,701	$ 426,268

Low Voltage Switchgear Credit (if applicable)	$ -
Total including deduction for Low Voltage Switchgear Credit	$ 426,268

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Rate Class	Rate Description	Unit	Current RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0107	35,238,919	0	377,056	59.4%	373,000	0.0106
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0098	10,946,991	0	107,281	16.9%	106,126	0.0097
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	4.0113		33,795	135,562	21.4%	134,103	3.9681
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6819			0	0.0%	0	0.6746
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.5093		2,593	11,693	1.8%	11,567	4.4608
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7666		0	0	0.0%	0	0.7583
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0098	123,258	0	1,208	0.2%	1,195	0.0097
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0465		65	199	0.0%	197	3.0137
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0318		640	1,940	0.3%	1,919	2.9992

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	0.0074	35,238,919	0	260,768	60.1%	255,980	0.0073
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068	10,946,991	0	74,440	17.1%	73,073	0.0067
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5884		33,795	87,475	20.1%	85,869	2.5409
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4400		0	0	0.0%	0	0.0000
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5857		2,593	9,298	2.1%	9,127	3.5199
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV (	$/kW	0.6096		0	0	0.0%	0	0.0000
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0068	123,258	0	838	0.2%	823	0.0067
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0557		65	134	0.0%	132	2.0179
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0135		640	1,288	0.3%	1,265	1.9765

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	0.0106	35,238,919	0	373,000	59.4%	373,000	**0.0106**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0097	10,946,991	0	106,126	16.9%	106,126	**0.0097**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.9681		33,795	134,103	21.4%	134,103	**3.9681**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6746			0	0.0%	0	**0.6746**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.4608		2,593	11,567	1.8%	11,567	**4.4608**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7583		0	0	0.0%	0	**0.7583**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	$/kWh	0.0097	123,258	0	1,195	0.2%	1,195	**0.0097**
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	3.0137		65	197	0.0%	197	**3.0138**
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	$/kW	2.9992		640	1,919	0.3%	1,919	**2.9992**

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	0.0073	35,238,919	0	255,980	60.1%	255,980	**0.0073**
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067	10,946,991	0	73,073	17.1%	73,073	**0.0067**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5409		33,795	85,869	20.1%	85,869	**2.5409**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.0000		0	0	0.0%	0	**0.4319**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5199		2,593	9,127	2.1%	9,127	**3.5199**
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV (	$/kW	0.0000		0	0	0.0%	0	**0.5984**
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067	123,258	0	823	0.2%	823	**0.0067**
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0179		65	132	0.0%	132	**2.0179**
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9765		640	1,265	0.3%	1,265	**1.9765**

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Price Escalator	**3.00%**	**Productivity Factor**	**0.00%**
Choose Stretch Factor Group	III	**Price Cap Index**	**2.70%**
Associated Stretch Factor Value	**0.30%**		

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	46.18				2.70%	47.43	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	37.75		0.0311		2.70%	38.77	0.0319
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	234.19		5.5331		2.70%	240.51	5.6825
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	18.38		0.0234		2.70%	18.88	0.0240
SENTINEL LIGHTING SERVICE CLASSIFICATION	4.03		32.5693		2.70%	4.14	33.4487
STREET LIGHTING SERVICE CLASSIFICATION	1.52		19.0079		2.70%	1.56	19.5211
microFIT SERVICE CLASSIFICATION	5					5	

If applicable, Wheeling Service Rate will be adjusted for PCI on Sheet 19.

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generat for 2027 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	$	23.50%

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	$	0.42

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	$	44.47

Miscellaneous Service Charges

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

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

* OEB approved inflation rate effective in 2027

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

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

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

In the Green Cells below, enter all proposed rate riders/rates.
In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".
In column B, choose the associated unit from the drop-down menu.
In column C, enter the rate. All rate riders with a "$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
In column E, enter the expiry date (e.g. April 30, 2027) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

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

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0061

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a single family unit, non-commercial. This can be a separately metered living accomodation, town house, apartment, semi-detached, duplex, triplex or quadruplex with residential zoning. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	47.43
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.0067
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0073

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than 50 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	38.77
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0319
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose average peak demand is greater than, or is forecast to be greater than 50 kW but less than 5,000 kW. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	240.51
Distribution Volumetric Rate	$/kW	5.6825
Low Voltage Service Rate	$/kW	2.3267
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.4972
Retail Transmission Rate - Network Service Rate	$/kW	3.9681
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.6746
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.5409
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.4319
Retail Transmission Rate - Network Service Rate - Interval Metered	$/kW	4.4608
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	$/kW	0.7583
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	$/kW	3.5199
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	$/kW	0.5984

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricty at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/documentation with regard to electrical demand/consumption of the proposed unmetered load. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the Board, or as specified herein.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	18.88
Distribution Volumetric Rate	$/kWh	0.0240
Low Voltage Service Rate	$/kWh	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0067

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential or General service customer. This is typically exterior lighting, and unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	4.14
Distribution Volumetric Rate	$/kW	33.4487
Low Voltage Service Rate	$/kW	1.8361
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.4520
Retail Transmission Rate - Network Service Rate	$/kW	3.0138
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.0179

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB Street Lighting Load Shape Template. 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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the Board, or as specified herein.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	$	1.56
Distribution Volumetric Rate	$/kW	19.5211
Low Voltage Service Rate	$/kW	1.7986
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	0.4196
Retail Transmission Rate - Network Service Rate	$/kW	2.9992
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	1.9765

MONTHLY RATES AND CHARGES - Regulatory Component

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

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2027
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microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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 License of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the Board, or as specified herein.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	5.00

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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the Board, or as specified herein.

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Customer Administration		
Arrears certificate	$	15.00
Account history	$	15.00
Returned cheque (plus bank charges)	$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	30.00
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 rate)	%	1.50
Reconnection at meter - during regular hours	$	65.00
Reconnection at pole - during regular hours	$	185.00
Other		
Temporary service - install & remove - overhead - no transformer	$	500.00
Temporary service - install & remove - underground - no transformer	$	300.00
Specific charge for access to the power poles - $/pole/year (with the exception of wireless attachments)	$	41.81

North Bay Hydro Distribution Limited
Espanola Rate Zone
TARIFF OF RATES AND CHARGES
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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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Global Adjustment and the HST.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	129.49
Monthly fixed charge, per retailer	$	51.80
Monthly variable charge, per customer, per retailer	$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.59

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0673
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0567

Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:
1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of $0.1197/kWh (IESO's Monthly Market Report for May 2026) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	**Units**	**RPP? Non-RPP Retailer? Non-RPP Other?**	**Current Loss Factor** (eg: 1.0351)	**Proposed Loss Factor**	**Consumption (kWh)**	**Demand kW (if applicable)**	**RTSR Demand or Demand-Interval?**	**Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).**
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	RPP	1.0673	1.0673	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	RPP	1.0673	1.0673	2,000			
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0673	1.0673	52,000	126		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	**kWh**	RPP	1.0673	1.0673	520			1
SENTINEL LIGHTING SERVICE CLASSIFICATION	**kW**	RPP	1.0673	1.0673	175	1		1
STREET LIGHTING SERVICE CLASSIFICATION	**kW**	Non-RPP (Retailer)	1.0673	1.0673	14,800	46		505
STREET LIGHTING SERVICE CLASSIFICATION	**kW**	Non-RPP (Other)	1.0673	1.0673	4,700	15		294
RESIDENTIAL SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0673	1.0673	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	**kWh**	Non-RPP (Retailer)	1.0673	1.0673	3,100			
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				
Add additional scenarios if required			1.0673	1.0673				

Table 2

RATE CLASSES / CATEGORIES *(eg: Residential TOU, Residential Retailer)*	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		$	%	$	%	$	%	$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	$ 1.25	2.7%	$ 0.27	0.5%	$ 0.11	0.2%	$ 0.10	0.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	$ 2.62	2.6%	$ (0.38)	-0.3%	$ (0.81)	-0.5%	$ (0.72)	-0.2%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 25.14	2.7%	$ (53.84)	-3.9%	$ (65.27)	-3.0%	$ (73.76)	-0.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	$ 0.81	2.7%	$ (0.02)	-0.1%	$ (0.13)	-0.3%	$ (0.12)	-0.1%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	$ 0.99	2.7%	$ 0.41	1.0%	$ 0.34	0.7%	$ 0.30	0.5%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Retailer)	kW	$ 43.81	2.7%	$ 21.25	1.2%	$ 18.05	0.9%	$ 20.40	0.5%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	$ 19.46	2.7%	$ 12.10	1.5%	$ 11.06	1.2%	$ 12.50	0.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 1.25	2.7%	$ 0.27	0.5%	$ 0.11	0.2%	$ 0.13	0.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	$ 3.50	2.6%	$ (1.15)	-0.6%	$ (1.81)	-0.8%	$ (2.05)	-0.3%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0673
Proposed/Approved Loss Factor	1.0673

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 46.18	1	$ 46.18	$ 47.43	1	$ 47.43	$ 1.25	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 46.18**			**$ 47.43**	**$ 1.25**	**2.71%**
Line Losses on Cost of Power	$ 0.1275	50	$ 6.44	$ 0.1275	50	$ 6.44	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0025	750	$ 1.88	$ 0.0012	750	$ 0.90	$ (0.98)	-52.00%
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0067	750	$ 5.03	$ 0.0067	750	$ 5.03	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 59.94**			**$ 60.21**	**$ 0.27**	**0.46%**
RTSR - Network	$ 0.0107	800	$ 8.57	$ 0.0106	800	$ 8.49	$ (0.08)	-0.93%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0074	800	$ 5.92	$ 0.0073	800	$ 5.84	$ (0.08)	-1.35%
Sub-Total C - Delivery (including Sub-Total B)			**$ 74.43**			**$ 74.54**	**$ 0.11**	**0.15%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	800	$ 3.76	$ 0.0047	800	$ 3.76	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	800	$ 0.48	$ 0.0006	800	$ 0.48	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	480	$ 47.04	$ 0.0980	480	$ 47.04	$ -	0.00%
TOU - Mid Peak	$ 0.1570	135	$ 21.20	$ 0.1570	135	$ 21.20	$ -	0.00%
TOU - On Peak	$ 0.2030	135	$ 27.41	$ 0.2030	135	$ 27.41	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 174.56**			**$ 174.67**	**$ 0.11**	**0.07%**
HST	13%		$ 22.69	13%		$ 22.71	$ 0.01	0.07%
Ontario Electricity Rebate	23.5%		$ (41.02)	23.5%		$ (41.05)	$ (0.03)	
Total Bill on TOU			**$ 156.23**			**$ 156.33**	**$ 0.10**	**0.07%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0673	
Proposed/Approved Loss Factor	1.0673	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 37.75	1	$ 37.75	$ 38.77	1	$ 38.77	$ 1.02	2.70%
Distribution Volumetric Rate	$ 0.0311	2000	$ 62.20	$ 0.0319	2000	$ 63.80	$ 1.60	2.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 99.95**			**$ 102.57**	**$ 2.62**	**2.62%**
Line Losses on Cost of Power	$ 0.1275	135	$ 17.16	$ 0.1275	135	$ 17.16	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0027	2,000	$ 5.40	$ 0.0012	2,000	$ 2.40	$ (3.00)	-55.56%
CBR Class B Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0060	2,000	$ 12.00	$ 0.0060	2,000	$ 12.00	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 134.93**			**$ 134.55**	**$ (0.38)**	**-0.28%**
RTSR - Network	$ 0.0098	2,135	$ 20.92	$ 0.0097	2,135	$ 20.71	$ (0.21)	-1.02%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0068	2,135	$ 14.52	$ 0.0067	2,135	$ 14.30	$ (0.21)	-1.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 170.37**			**$ 169.56**	**$ (0.81)**	**-0.47%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,135	$ 10.03	$ 0.0047	2,135	$ 10.03	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,135	$ 1.28	$ 0.0006	2,135	$ 1.28	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	1,280	$ 125.44	$ 0.0980	1,280	$ 125.44	$ -	0.00%
TOU - Mid Peak	$ 0.1570	360	$ 56.52	$ 0.1570	360	$ 56.52	$ -	0.00%
TOU - On Peak	$ 0.2030	360	$ 73.08	$ 0.2030	360	$ 73.08	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 436.97**			**$ 436.17**	**$ (0.81)**	**-0.18%**
HST	13%		$ 56.81	13%		$ 56.70	$ (0.10)	-0.18%
Ontario Electricity Rebate	23.5%		$ (102.69)	23.5%		$ (102.50)	$ 0.19	
Total Bill on TOU			**$ 391.09**			**$ 390.37**	**$ (0.72)**	**-0.18%**

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	52,000 kWh
Demand	126 kW
Current Loss Factor	1.0673
Proposed/Approved Loss Factor	1.0673

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 234.19	1	$ 234.19	$ 240.51	1	$ 240.51	$ 6.32	2.70%
Distribution Volumetric Rate	$ 5.5331	126	$ 697.17	$ 5.6825	126	$ 716.00	$ 18.82	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	126	$ -	$ -	126	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 931.36**			**$ 956.51**	**$ 25.14**	**2.70%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 1.1241	126	$ 141.64	$ 0.4972	126	$ 62.65	$ (78.99)	-55.77%
CBR Class B Rate Riders	$ -	126	$ -	$ -	126	$ -	$ -	
GA Rate Riders	$ -	52,000	$ -	$ -	52,000	$ -	$ -	
Low Voltage Service Charge	$ 2.3267	126	$ 293.16	$ 2.3267	126	$ 293.16	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	126	$ -	$ -	126	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,366.16**			**$ 1,312.32**	**$ (53.84)**	**-3.94%**
RTSR - Network	$ 4.0113	126	$ 505.42	$ 3.9681	126	$ 499.98	$ (5.44)	-1.08%
RTSR - Connection and/or Line and Transformation Connection	$ 2.5884	126	$ 326.14	$ 2.5409	126	$ 320.15	$ (5.98)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,197.72**			**$ 2,132.45**	**$ (65.27)**	**-2.97%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	55,500	$ 260.85	$ 0.0047	55,500	$ 260.85	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	55,500	$ 33.30	$ 0.0006	55,500	$ 33.30	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	55,500	$ 6,643.30	$ 0.1197	55,500	$ 6,643.30	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 9,135.42**			**$ 9,070.15**	**$ (65.27)**	**-0.71%**
HST	13%		$ 1,187.61	13%		$ 1,179.12	$ (8.49)	-0.71%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 10,323.03**			**$ 10,249.27**	**$ (73.76)**	**-0.71%**

Customer Class:	**UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**
RPP / Non-RPP:	**RPP**
Consumption	**520** kWh
Demand	**-** kW
Current Loss Factor	**1.0673**
Proposed/Approved Loss Factor	**1.0673**

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 18.38	1	$ 18.38	$ 18.88	1	$ 18.88	$ 0.50	2.72%
Distribution Volumetric Rate	$ 0.0234	520	$ 12.17	$ 0.0240	520	$ 12.48	$ 0.31	2.56%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 30.55**			**$ 31.36**	**$ 0.81**	**2.66%**
Line Losses on Cost of Power	$ 0.1275	35	$ 4.46	$ 0.1275	35	$ 4.46	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0028	520	$ 1.46	$ 0.0012	520	$ 0.62	$ (0.83)	-57.14%
CBR Class B Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
GA Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
Low Voltage Service Charge	$ 0.0060	520	$ 3.12	$ 0.0060	520	$ 3.12	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	520	$ -	$ -	520	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 39.59**			**$ 39.57**	**$ (0.02)**	**-0.05%**
RTSR - Network	$ 0.0098	555	$ 5.44	$ 0.0097	555	$ 5.38	$ (0.06)	-1.02%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0068	555	$ 3.77	$ 0.0067	555	$ 3.72	$ (0.06)	-1.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 48.80**			**$ 48.67**	**$ (0.13)**	**-0.27%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	555	$ 2.61	$ 0.0047	555	$ 2.61	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	555	$ 0.33	$ 0.0006	555	$ 0.33	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	333	$ 32.61	$ 0.0980	333	$ 32.61	$ -	0.00%
TOU - Mid Peak	$ 0.1570	94	$ 14.70	$ 0.1570	94	$ 14.70	$ -	0.00%
TOU - On Peak	$ 0.2030	94	$ 19.00	$ 0.2030	94	$ 19.00	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 118.30**			**$ 118.17**	**$ (0.13)**	**-0.11%**
HST	13%		$ 15.38	13%		$ 15.36	$ (0.02)	-0.11%
Ontario Electricity Rebate	23.5%		$ (27.80)	23.5%		$ (27.77)	$ 0.03	
Total Bill on TOU			**$ 105.88**			**$ 105.76**	**$ (0.12)**	**-0.11%**

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	175 kWh
Demand	1 kW
Current Loss Factor	1.0673
Proposed/Approved Loss Factor	1.0673

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 4.03	1	$ 4.03	$ 4.14	1	$ 4.14	$ 0.11	2.73%
Distribution Volumetric Rate	$ 32.5693	1	$ 32.57	$ 33.4487	1	$ 33.45	$ 0.88	2.70%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 36.60**			**$ 37.59**	**$ 0.99**	**2.70%**
Line Losses on Cost of Power	$ 0.1275	12	$ 1.50	$ 0.1275	12	$ 1.50	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 1.0328	1	$ 1.03	$ 0.4520	1	$ 0.45	$ (0.58)	-56.24%
CBR Class B Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
GA Rate Riders	$ -	175	$ -	$ -	175	$ -	$ -	
Low Voltage Service Charge	$ 1.8361	1	$ 1.84	$ 1.8361	1	$ 1.84	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 40.97**			**$ 41.38**	**$ 0.41**	**1.00%**
RTSR - Network	$ 3.0465	1	$ 3.05	$ 3.0138	1	$ 3.01	$ (0.03)	-1.07%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0557	1	$ 2.06	$ 2.0179	1	$ 2.02	$ (0.04)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 46.07**			**$ 46.41**	**$ 0.34**	**0.73%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	187	$ 0.88	$ 0.0047	187	$ 0.88	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	187	$ 0.11	$ 0.0006	187	$ 0.11	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	112	$ 10.98	$ 0.0980	112	$ 10.98	$ -	0.00%
TOU - Mid Peak	$ 0.1570	32	$ 4.95	$ 0.1570	32	$ 4.95	$ -	0.00%
TOU - On Peak	$ 0.2030	32	$ 6.39	$ 0.2030	32	$ 6.39	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 69.63**			**$ 69.97**	**$ 0.34**	**0.49%**
HST	13%		$ 9.05	13%		$ 9.10	$ 0.04	0.49%
Ontario Electricity Rebate	23.5%		$ (16.36)	23.5%		$ (16.44)	$ (0.08)	
Total Bill on TOU			**$ 62.32**			**$ 62.62**	**$ 0.30**	**0.49%**

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	14,800 kWh
Demand	46 kW
Current Loss Factor	1.0673
Proposed/Approved Loss Factor	1.0673

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 1.52	505	$ 767.60	$ 1.56	505	$ 787.80	$ 20.20	2.63%
Distribution Volumetric Rate	$ 19.0079	46	$ 874.36	$ 19.5211	46	$ 897.97	$ 23.61	2.70%
Fixed Rate Riders	$ -	505	$ -	$ -	505	$ -	$ -	
Volumetric Rate Riders	$ -	46	$ -	$ -	46	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 1,641.96**			**$ 1,685.77**	**$ 43.81**	**2.67%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.9099	46	$ 41.86	$ 0.4196	46	$ 19.30	$ (22.55)	-53.89%
CBR Class B Rate Riders	$ -	46	$ -	$ -	46	$ -	$ -	
GA Rate Riders	$ -	14,800	$ -	$ -	14,800	$ -	$ -	
Low Voltage Service Charge	$ 1.7986	46	$ 82.74	$ 1.7986	46	$ 82.74	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	505	$ -	$ -	505	$ -	$ -	
Additional Fixed Rate Riders	$ -	505	$ -	$ -	505	$ -	$ -	
Additional Volumetric Rate Riders	$ -	46	$ -	$ -	46	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,766.55**			**$ 1,787.81**	**$ 21.25**	**1.20%**
RTSR - Network	$ 3.0318	46	$ 139.46	$ 2.9992	46	$ 137.96	$ (1.50)	-1.08%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0135	46	$ 92.62	$ 1.9765	46	$ 90.92	$ (1.70)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 1,998.64**			**$ 2,016.69**	**$ 18.05**	**0.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	15,796	$ 74.24	$ 0.0047	15,796	$ 74.24	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	15,796	$ 9.48	$ 0.0006	15,796	$ 9.48	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	15,796	$ 1,890.79	$ 0.1197	15,796	$ 1,890.79	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 3,973.14**			**$ 3,991.20**	**$ 18.05**	**0.45%**
HST	13%		$ 516.51	13%		$ 518.86	$ 2.35	0.45%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Non-RPP Avg. Price			**$ 4,489.65**			**$ 4,510.05**	**$ 20.40**	**0.45%**

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	4,700 kWh
Demand	15 kW
Current Loss Factor	1.0673
Proposed/Approved Loss Factor	1.0673

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 1.52	294	$ 446.88	$ 1.56	294	$ 458.64	$ 11.76	2.63%
Distribution Volumetric Rate	$ 19.0079	15	$ 285.12	$ 19.5211	15	$ 292.82	$ 7.70	2.70%
Fixed Rate Riders	$ -	294	$ -	$ -	294	$ -	$ -	
Volumetric Rate Riders	$ -	15	$ -	$ -	15	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 732.00**			**$ 751.46**	**$ 19.46**	**2.66%**
Line Losses on Cost of Power	$ 0.1197	316	$ 37.86	$ 0.1197	316	$ 37.86	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.9099	15	$ 13.65	$ 0.4196	15	$ 6.29	$ (7.35)	-53.89%
CBR Class B Rate Riders	$ -	15	$ -	$ -	15	$ -	$ -	
GA Rate Riders	$ -	4,700	$ -	$ -	4,700	$ -	$ -	
Low Voltage Service Charge	$ 1.7986	15	$ 26.98	$ 1.7986	15	$ 26.98	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ -	294	$ -	$ -	294	$ -	$ -	
Additional Fixed Rate Riders	$ -	294	$ -	$ -	294	$ -	$ -	
Additional Volumetric Rate Riders	$ -	15	$ -	$ -	15	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 810.49**			**$ 822.59**	**$ 12.10**	**1.49%**
RTSR - Network	$ 3.0318	15	$ 45.48	$ 2.9992	15	$ 44.99	$ (0.49)	-1.08%
RTSR - Connection and/or Line and Transformation Connection	$ 2.0135	15	$ 30.20	$ 1.9765	15	$ 29.65	$ (0.56)	-1.84%
Sub-Total C - Delivery (including Sub-Total B)			**$ 886.17**			**$ 897.23**	**$ 11.06**	**1.25%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	5,016	$ 23.58	$ 0.0047	5,016	$ 23.58	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	5,016	$ 3.01	$ 0.0006	5,016	$ 3.01	$ -	0.00%
Standard Supply Service Charge	$ 0.25	294	$ 73.50	$ 0.25	294	$ 73.50	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	4,700	$ 562.59	$ 0.1197	4,700	$ 562.59	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 1,548.84**			**$ 1,559.90**	**$ 11.06**	**0.71%**
HST	13%		$ 201.35	13%		$ 202.79	$ 1.44	0.71%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 1,750.19**			**$ 1,762.69**	**$ 12.50**	**0.71%**

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0673
Proposed/Approved Loss Factor	1.0673

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 46.18	1	$ 46.18	$ 47.43	1	$ 47.43	$ 1.25	2.71%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 46.18**			**$ 47.43**	**$ 1.25**	**2.71%**
Line Losses on Cost of Power	$ 0.1197	50	$ 6.04	$ 0.1197	50	$ 6.04	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0025	750	$ 1.88	$ 0.0012	750	$ 0.90	$ (0.98)	-52.00%
CBR Class B Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0067	750	$ 5.03	$ 0.0067	750	$ 5.03	$ -	0.00%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 59.54**			**$ 59.82**	**$ 0.27**	**0.46%**
RTSR - Network	$ 0.0107	800	$ 8.57	$ 0.0106	800	$ 8.49	$ (0.08)	-0.93%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0074	800	$ 5.92	$ 0.0073	800	$ 5.84	$ (0.08)	-1.35%
Sub-Total C - Delivery (including Sub-Total B)			**$ 74.03**			**$ 74.15**	**$ 0.11**	**0.16%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	800	$ 3.76	$ 0.0047	800	$ 3.76	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	800	$ 0.48	$ 0.0006	800	$ 0.48	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	750	$ 89.78	$ 0.1197	750	$ 89.78	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 168.05**			**$ 168.16**	**$ 0.11**	**0.07%**
HST	13%		$ 21.85	13%		$ 21.86	$ 0.01	0.07%
Ontario Electricity Rebate	23.5%		$ (39.49)	23.5%		$ (39.52)		
Total Bill on Non-RPP Avg. Price			**$ 189.89**			**$ 190.02**	**$ 0.13**	**0.07%**

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	3,100 kWh
Demand	- kW
Current Loss Factor	1.0673
Proposed/Approved Loss Factor	1.0673

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 37.75	1	$ 37.75	$ 38.77	1	$ 38.77	$ 1.02	2.70%
Distribution Volumetric Rate	$ 0.0311	3100	$ 96.41	$ 0.0319	3100	$ 98.89	$ 2.48	2.57%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	3100	$ -	$ -	3100	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 134.16**			**$ 137.66**	**$ 3.50**	**2.61%**
Line Losses on Cost of Power	$ 0.1197	209	$ 24.97	$ 0.1197	209	$ 24.97	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0027	3,100	$ 8.37	$ 0.0012	3,100	$ 3.72	$ (4.65)	-55.56%
CBR Class B Rate Riders	$ -	3,100	$ -	$ -	3,100	$ -	$ -	
GA Rate Riders	$ -	3,100	$ -	$ -	3,100	$ -	$ -	
Low Voltage Service Charge	$ 0.0060	3,100	$ 18.60	$ 0.0060	3,100	$ 18.60	$ -	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	$ -	3,100	$ -	$ -	3,100	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 186.52**			**$ 185.37**	**$ (1.15)**	**-0.62%**
RTSR - Network	$ 0.0098	3,309	$ 32.42	$ 0.0097	3,309	$ 32.09	$ (0.33)	-1.02%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0068	3,309	$ 22.50	$ 0.0067	3,309	$ 22.17	$ (0.33)	-1.47%
Sub-Total C - Delivery (including Sub-Total B)			**$ 241.45**			**$ 239.63**	**$ (1.81)**	**-0.75%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	3,309	$ 15.55	$ 0.0047	3,309	$ 15.55	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	3,309	$ 1.99	$ 0.0006	3,309	$ 1.99	$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	$ 0.1197	3,100	$ 371.07	$ 0.1197	3,100	$ 371.07	$ -	0.00%
Total Bill on Non-RPP Avg. Price			**$ 630.05**			**$ 628.24**	**$ (1.81)**	**-0.29%**
HST	13%		$ 81.91	13%		$ 81.67	$ (0.24)	-0.29%
Ontario Electricity Rebate	23.5%		$ (148.06)	23.5%		$ (147.64)		
Total Bill on Non-RPP Avg. Price			**$ 711.96**			**$ 709.91**	**$ (2.05)**	**-0.29%**

APPENDIX “K”

ERZ – 2025 RRR Filing 2.1.5.4 – Demand and Revenue

Report Summary

Filing Due Year:
2026

Reporting Period:
April

Report Version:
0

Filing Due Date:
April 30, 2026

Submitted On:
April 30, 2026

Filing From Name:
2.1.5

Licence Type:
Distributor

Extension Granted:

Reporting From
January 1, 2025

Submitter Name:
Melanie Brown

RRR Filing Number:
40035

Status:
Submitted

Extension Deadline:

Reporting From
December 31, 2025

Expiry Date
May 01, 2026

Instructions
1. Utilities that merged or were acquired subsequent to the reporting year must report data relevant to the entity as it existed prior to the merger or acquisition.
2. Under the Demand and Revenue tab, for Sentinel and Street Lighting, please enter connections not number of accounts.
3. When reporting Embedded Distributor(s), please enter the number of distributors embedded within your distribution system.
4. To delete a value that should have been blank you must delete the value and enter 0.
5. Clicking Checkmark at the top will not automatically submit this filing. To submit this filing, go to the Performance Based Regulation Summary and Submit tab, scroll to the end of the page, select Yes in the Submit drop down then click the Checkmark button.
6. The Print button will print all tabs.

Table 1A

SSS Metered Consumption by Detailed Rate Class

Please enter metered consumption from SSS customers based on your distributor's detailed rate classes.

The figures entered in Table 1a will populate Table 1b on an aggregated basis.

Detailed Rate Class	Metered consumption for customers on RPP kWh (a)	Metered consumption for customers on RPP kW (b)	Metered consumption for customers Not on RPP kWh (c)	Metered consumption for customers Not on RPP kW (d)	Metered consumption for customers Billed by the IESO Commodity kWh (e)	Metered consumption for customers Billed by the IESO Commodity kW (f)	Total Consumption for Distribution Customers KWh (g=a+c+e)	Total Consumption for Distribution Customers KW (h=b+d+f)
Residential-North Bay	208,689,849.51						208,689,849.51	0.00
General Service Less Than 50 kW-North Bay	67,315,728.10		308,065.49				67,623,793.59	0.00
General Service 50 to 2,999 kW-North Bay	17,348,796.84	59,798.98	147,295,487.22	372,643.00			164,644,284.06	432,441.98
General Service 3,000 to 4,999 kW-North Bay			15,166,575.90	27,212.52			15,166,575.90	27,212.52
Sentinel Lighting-North Bay	112,541.11	284.79					112,541.11	284.79
Street Lighting-North Bay			2,028,510.58	5,668.32			2,028,510.58	5,668.32
Unmetered Scattered Load-North Bay	39,477.82						39,477.82	0.00
Residential-Espanola	32,746,631.16						32,746,631.16	0.00
General Service 50 to 4,999 kW-Espanola	1,466,072.03	3,924.43	7,282,284.89	18,860.81			8,748,356.92	22,785.24
Sentinel Lighting-Espanola	23,130.82	62.84					23,130.82	62.84
General Service Less Than 50 kW-Espanola	8,505,433.19						8,505,433.19	0.00
Street Lighting-Espanola	54,106.80	158.32					54,106.80	158.32
Unmetered Scattered Load-Espanola	106,030.48						106,030.48	0.00

Table 1B

SSS METERED CONSUMPTION BY GENERIC RATE CLASS

Table 1b will be auto-populated when entries in Table 1a are entered and saved.
Please verify that the classes in Table 1a have been accurately aggregated into the generic class groupings identified below.

Generic Rate Class	Metered consumption for customers on RPP kWh (i)	Metered consumption for customers on RPP kW (j)	Metered consumption for customers Not on RPP kWh (k)	Metered consumption for customers Not on RPP kW (l)	Metered consumption for customers Billed by IESO for Commodity kWh (m)	Metered consumption for customers Billed by IESO for Commodity kW (n)	Total Consumption for Distribution Customers KWh (o=i+k+m)	Total Consumption for Distribution Customers KW (p=j+l+n)
Residential	241,436,480.67	0.00	0.00	0.00	0.00	0.00	241,436,480.67	0.00
General Service < 50 kW	75,821,161.29	0.00	308,065.49	0.00	0.00	0.00	76,129,226.78	0.00
General Service >= 50 kW	18,814,868.87	63,723.41	169,744,348.01	418,716.33	0.00	0.00	188,559,216.88	482,439.74
Large User							0.00	0.00
Sub Transmission Customers							0.00	0.00
Embedded Distributor(s)							0.00	0.00
Street Lighting Connections	54,106.80	158.32	2,028,510.58	5,668.32	0.00	0.00	2,082,617.38	5,826.64
Sentinel Lighting Connections	135,671.93	347.63	0.00	0.00	0.00	0.00	135,671.93	347.63
Unmetered Scattered Load Connections	145,508.30	0.00	0.00	0.00	0.00	0.00	145,508.30	0.00
Total (Auto-Calculated)	336,407,797.86	64,229.36	172,080,924.08	424,384.65	0.00	0.00	508,488,721.94	488,614.01

Wholesale Energy Sys, Kelowna: Corporation ER-2024-0307 Issued

Rate Class	Metered consumption in kWhs	Metered consumption in kWs
Residential		
General Service < 50 kW	63,657	
General Service >= 50 kW	2,273,879	10,517
Large User		
Sub Transmission Customers		
Embedded Distributor(s)		
Street Lighting Connections		
Sentinel Lighting Connections		
Unmetered Scattered Load Connections		
Total (Auto-Calculated)	2,337,536	10,517

Is This retailer Complete? Yes

Table 2A Aggregated Consumption of Retailer Customers by Generic Rate Class

The figures in Table 2a are auto-calculated. When all retailer tables have been entered, select "Yes" above and click Checkmark to record the entries from each retailer table and allow Table 2a to be populated. Please verify that the classes have been accurately aggregated into the generic class groupings identified below.

Generic Rate Class	Metered Consumption in kWhs (q)	Metered Consumption in kWs (r)
Residential	2,978,748.58	0.00
General Service < 50 kW	12,286,932.16	0.00
General Service >= 50 kW	34,874,613.99	98,301.68
Large User	0.00	0.00
Sub Transmission Customers	0.00	0.00
Embedded Distributor(s)	0.00	0.00
Street Lighting Connections	164,945.42	481.60
Sentinel Lighting Connections	8,829.93	23.53
Unmetered Scattered Load Connections	9,455.77	0.00
Total (Auto-Calculated)	50,323,525.85	98,806.81

Table 2B Aggregated Consumption from Retailer Customers by Detailed Rate Class. Please enter aggregate consumption from retailer customers based on your distributor's detailed rate class. These figures are entered to populate Table 3A which will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate -setting period.

Detailed Rate Class	Metered Consumption in kWhs (s)	Metered Consumption in kWs (t)
Residential-North Bay	2,708,497.11	
General Service Less Than 50 kW-North Bay	10,535,651.63	
General Service 50 to 2,999 kW-North Bay	29,914,972.68	87,292.17
General Service 3,000 to 4,999 kW-North Bay		
Sentinel Lighting-North Bay	7,861.77	21.01
Street Lighting-North Bay		
Unmetered Scattered Load-North Bay		
Residential-Espanola	270,251.47	
General Service 50 to 4,999 kW-Espanola	4,959,641.31	11,009.51
Sentinel Lighting-Espanola	968.16	2.52
General Service Less Than 50 kW-Espanola	1,751,280.53	
Street Lighting-Espanola	164,945.42	481.60
Unmetered Scattered Load-Espanola	9,455.77	

Table 3A Total Metered Consumption (SSS + Retailer) by Detailed Rate Class
Metered consumption in kWhs and kW will auto-populate from Table 1A and Table 2B
The data populated in Table 3a will be used to further streamline the application process for formulaic adjustments to rates during an incentive rate-setting period.

Detailed Rate Class	Metered consumption in kWhs (u=g+s)	Metered consumption in kWs (v=h+t)
Residential-North Bay	211,398,346.62	0.00
General Service Less Than 50 kW-North Bay	78,159,445.22	0.00
General Service 50 to 2,999 kW-North Bay	194,559,256.74	519,734.15
General Service 3,000 to 4,999 kW-North Bay	15,166,575.90	27,212.52
Sentinel Lighting-North Bay	120,402.88	305.80
Street Lighting-North Bay	2,028,510.58	5,668.32
Unmetered Scattered Load-North Bay	39,477.82	0.00
Residential-Espanola	33,016,882.63	0.00
General Service 50 to 4,999 kW-Espanola	13,707,998.23	33,794.75
Sentinel Lighting-Espanola	24,098.98	65.36
General Service Less Than 50 kW-Espanola	10,256,713.72	0.00
Street Lighting-Espanola	219,052.22	639.92
Unmetered Scattered Load-Espanola	115,486.25	0.00

Table 3B Total Metered Consumption (SSS + Retailer) and Annual Billings by Generic Rate Class. Metered consumption in kWhs and kW will auto-populate from Table 1B and Table 2A. Please input Annual Billings for each generic rate class. The sum of annual billings for all rate classes should equal Account 4080 from the RRR 2.1.7 Trial Balance.

Generic Rate Class	Metered consumption in kWhs (w=o+q))	Metered consumption in kWs (x=p+r)	Annual Bilings - Distribution Revenue (Acct. 4080)
Residential	244,415,229.25	0.00	11,242,389.88
General Service < 50 kW	88,416,158.94	0.00	3,262,537.34
General Service >= 50 kW	223,433,830.87	580,741.42	3,271,196.42
Large User	0.00	0.00	
Sub Transmission Customers	0.00	0.00	
Embedded Distributor(s)	0.00	0.00	
Street Lighting Connections	2,247,562.80	6,308.24	180,002.78
Sentinel Lighting Connections	144,501.86	371.16	39,082.02
Unmetered Scattered Load Connections	154,964.07	0.00	5,396.18
Total (Auto-Calculated)	558,812,247.79	587,420.82	18,000,604.62

APPENDIX “L”

IRM Checklist

2027 IRM Checklist

North Bay Hydro Distribution Limited

EB-2026-0061

Date: October 15, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Pages 1-4 (page reference in footer)
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Page 2 of PDF - cover letter
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendix "D" (NBRZ) Appendix "J" (ERZ) Excel Models Uploaded
3	Current tariff sheet, PDF	Appendix "A" (NBRZ) Appendix "G" (ERZ)
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	N/A
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Page 1 of PDF - cover letter
3	Static uniform resource locator (URL) to the distributor's website	Page 1 of PDF - cover letter
3	Text searchable PDF format for all documents	Yes
3	2026 IRM Checklist	Appendix "L"
3 - 4	Certifications required by a senior officer to support the application as indicated in Chapter 1 of the Filing Requirements	Pages 1-4 (page reference in footer)
4	Disclosures if generative artificial intelligence used	N/A - AI not used
3.1.3 Standardized OEB Models Provided		
5	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Section 4 & 14
5	File the Commodity Accounts Analysis Workform	Yes
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A

2027 IRM Checklist

North Bay Hydro Distribution Limited

EB-2026-0061

Date: October 15, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
3.2.3 Rate Design for Residential Electricity Customers	**Applicable only to distributors that have not completed the residential rate design transition**	
8	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates	**No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB**	
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	N/A
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	N/A
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs	N/A
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	Section 14
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Yes
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Section 4 & 14
10 - 11	Explanation of any variance between amounts proposed for disposition and amounts reported in RRR, by account	Section 4 & 14
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	N/A
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Section 21

2027 IRM Checklist

North Bay Hydro Distribution Limited

EB-2026-0061

Date: October 15, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.6.1 Commodity Accounts 1588 and 1589		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis	Section 4 & 14
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	N/A
12	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A
12	Supporting explanation and evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	Section 4 & 14
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	Section 4 & 14
3.2.6.2 Capacity Based Recovery (CBR)		
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Yes
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Yes
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	N/A
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts		
16	If a distributor is requesting rate rider(s) for current rate year to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the most recent OEB decision where the LRAM-eligible amount was approved or confirmed, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model.	N/A
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
16	Statement whether it is requesting an LRAMVA for distribution-rate funded NWS activities, excluding Stream 2 local electricity demand-side management (eDSM) programs	N/A
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)		
16 - 17	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A
16 - 17	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A

2027 IRM Checklist

North Bay Hydro Distribution Limited

EB-2026-0061

Date: October 15, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.9 Z-Factor Claims		
17	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
17	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.9.1 Z-Factor Filing Guidelines		
17	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
17 - 18	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
3.2.9.2 Recovery of Z-Factor Costs		
18	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
18	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A
18	Residential rate rider to be proposed on fixed basis	N/A
18	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.10 Off-Ramps		
18 - 19	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
18 - 19	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	N/A

2027 IRM Checklist

North Bay Hydro Distribution Limited

EB-2026-0061

Date: October 15, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests		
19	If a Stream 2 local eDSM program funding request is submitted as part of the IRM application, distributors should input the resulting rate riders in Tab 19 - Additional Rates of the rate generator model	N/A
19	Impact of the eDSM rate rider should be included in the overall analysis of bill impacts and rate mitigation	N/A
3.2.12 Capacity Allocation Model		
19 - 20	Provide information to demonstrate how the Capacity Allocation Model has been established. Includes, but not limited to, - Information related to agreed and paid commited capacity - Constructed capacity - Projections for future customer connections - Description of system expansion - Basis and rationale for establishing the CAM	N/A
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
21 - 22	Evidence of passing "Means Test"	N/A
21 - 22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
21 - 22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
22 - 24	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
22 - 24	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
24	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
24	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
24	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
24	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
24	Details by project for the proposed capital spending plan for the expected in-service year	N/A
24	Description of the proposed capital projects and expected in-service dates	N/A
24	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
25	For each project with an expected capital cost of $2 million or more, excluding general plant investments: documentation of the consideration of NWS to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's NWS Guidelines	N/A

2027 IRM Checklist

North Bay Hydro Distribution Limited

EB-2026-0061

Date: October 15, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.3.2.3 Assessment of Materiality		
25 - 26	Calulate the maximum allowable capital amount	N/A
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
27 - 28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A
27 - 28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A
28	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance	N/A
28	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	N/A
28	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	N/A

APPENDIX “M”

ERZ – Commodity Accounts Supporting Data

		2020							
		Opening Balance - January 1, 2020 (RRR)	Transactions Debit / (Credit) during 2020	Principal Adjustments during 2020 (per GL)	**Closing Principal Balance as of Dec 31, 2020 (RRR)**	Opening Balance - January 1, 2020	Transactions Debit / (Credit) during 2020	Interest Adjustments during 2020	**Closing Interest Amounts as of Dec 31, 2020**
VERSION 1:									
Continuity Schedule - tied to 2025 RRR Filing for reference purposes									
2025 activity omitted at this time									
RSVA - Power	1588	373,972.51	44,482.13	(258,839.28)	**159,615.36**	(12,468.86)	3,010.06	(18,015.00)	**(27,473.80)**
RSVA - Global Adjustment	1589	(208,211.43)	104,001.30	258,839.28	**154,629.15**	(12,898.55)	166.91	18,015.20	**5,283.56**
VERSION 2:									
Continuity Schedules - with corrections done in proper fiscal year, including how '2014-2019 was approved re; COS disposition (reflected in GA Workform file)									
RSVA - Power	1588	373,972.51	138,640.13	(397,773.32)	**114,839.32**	(12,468.86)	3,010.06	(20,859.26)	**(30,318.06)**
RSVA - Global Adjustment	1589	(208,211.43)	9,843.30	258,839.28	**60,471.15**	(12,898.55)	166.91	18,711.20	**5,979.56**
Proof to COS 2019 Approved Balances									
RSVA - Power	1588				**(23,800.81)**			(20,859.26)	**(33,328.12)**
RSVA - Global Adjustment	1589				**50,627.85**			18,711.20	**5,812.65**
					26,827.04				**(27,515.47)**
VERSION 3 - PROPOSED DISPOSITION:									
Continuity Schedules - with corrections done in proper fiscal year, and reflection of $138k error reversed and reconciled (paid) to HON in Q4 2026 or by Q2 2027 pending timelines of decision									
RSVA - Power	1588	373,972.51	138,640.13	(119,905.24)	**392,707.40**	(12,468.86)	3,010.06	(20,859.26)	**(30,318.06)**
RSVA - Global Adjustment	1589	(208,211.43)	9,843.30	258,839.28	**60,471.15**	(12,898.55)	166.91	18,711.20	**5,979.56**

NOTE: Carrying Charges will be recalculated once agreement is reached on annual principal adjustments

2021									
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 (RRR)**	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**
159,615.36	100,761.23	(23,800.81)	94,158.00	**378,335.40**	(27,473.80)	26,183.39	(33,862.12)	(12,769.30)	**19,802.41**
154,629.15	119,254.90	50,627.85	(94,158.00)	**129,098.20**	5,283.56	2,652.92	5,117.76	-	**2,818.72**
114,839.32	259,620.21	(23,800.81)	(255,980.00)	**142,280.34**	(30,318.06)	26,183.39	(33,862.12)	-	**29,727.45**
60,471.15	(39,604.09)	50,627.85	-	**(29,760.79)**	5,979.56	2,652.92	5,117.76	-	**3,514.72**
								-	**(33,862.12)**
									5,117.65
									(28,744.47)
				27,441.02					
392,707.40	259,620.21	(23,800.81)	(255,980.00)	**420,148.42**	(30,318.06)	26,183.39	(33,862.12)	-	**29,727.45**
60,471.15	(39,604.09)	50,627.85	-	**(29,760.79)**	5,979.56	2,652.92	5,117.76	-	**3,514.72**

2022									
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**
378,335.40	436,679.22	-	-	**815,014.62**	19,802.41	11,304.51	-	-	**31,106.92**
129,098.20	(225,309.06)	-	-	**(96,210.86)**	2,818.72	(1,916.85)	-	-	**901.87**
142,280.34	436,679.22	-	(352,335.89)	**226,623.67**	29,727.45	11,304.51	-	-	**41,031.96**
(29,760.79)	(225,309.06)	-	206,885.00	**(48,184.84)**	3,514.72	(1,916.85)	-	-	**1,597.87**
420,148.42	436,679.22	-	(352,335.89)	**504,491.75**	29,727.45	11,304.51	-	-	**41,031.96**
(29,760.79)	(225,309.06)	-	206,885.00	**(48,184.84)**	3,514.72	(1,916.85)	-	-	**1,597.87**

2023									
Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments during 2023	**Closing Principal Balance as of Dec 31, 2023**	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023
815,014.62	47,072.19	-	-	**862,086.81**	31,106.92	38,751.98	-	-	**69,858.90**
(96,210.86)	(12,901.20)	-	-	**(109,112.05)**	901.87	3,494.21	-	-	**4,396.08**
226,623.67	47,072.19	-	(103.21)	**273,592.65**	41,031.96	38,751.98	-	-	**79,783.94**
(48,184.84)	(12,901.20)	-	51,885.00	**(9,201.04)**	1,597.87	3,494.21	-	-	**5,092.08**
504,491.75	47,072.19	-	(103.21)	**551,460.73**	41,031.96	38,751.98	-	-	**79,783.94**
(48,184.84)	(12,901.20)	-	51,885.00	**(9,201.04)**	1,597.87	3,494.21	-	-	**5,092.08**

2024									
Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments during 2024	**Closing Principal Balance as of Dec 31, 2024**	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments during 2024	**Closing Interest Amounts as of Dec 31, 2024**
862,086.81	50,390.55	-	-	**912,477.35**	69,858.90	31,806.99	-	-	**101,665.89**
(109,112.05)	72,783.97	-	-	**(36,328.08)**	4,396.08	11,571.42	-	-	**15,967.50**
273,592.65	50,390.55	-	(11,078.68)	**312,904.51**	79,783.94	31,806.99	-	-	**111,590.93**
(9,201.04)	72,783.97	-	6,652.00	**70,234.93**	5,092.08	11,571.42	-	-	**16,663.50**
551,460.73	50,390.55	-	(11,078.68)	**590,772.59**	79,783.94	31,806.99	-	-	**111,590.93**
(9,201.04)	72,783.97	-	6,652.00	**70,234.93**	5,092.08	11,571.42	-	-	**16,663.50**

2025									
Opening Principal Amounts as of Jan 1, 2025	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments during 2025	**Closing Principal Balance as of Dec 31, 2025**	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments during 2025	**Closing Interest Amounts as of Dec 31, 2025**
912,477.35	-	-	-	**912,477.35**	101,665.89	-	-	-	**101,665.89**
(36,328.08)	-	-	-	**(36,328.08)**	15,967.50	-	-	-	**15,967.50**
312,904.51	-	-	-	**312,904.51**	111,590.93	-	-	-	**111,590.93**
70,234.93	-	-	-	**70,234.93**	16,663.50	-	-	-	**16,663.50**
590,772.59	-	-	-	**590,772.59**	111,590.93	-	-	-	**111,590.93**
70,234.93	-	-	-	**70,234.93**	16,663.50	-	-	-	**16,663.50**

2026				Projected Interest on Dec-31-2026 Balances			
Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	**Closing Principal Balances as of Dec 31, 2024 Adjusted for Disposition during 2026**	Closing Interest Balances as of Dec 31, 2024 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 2	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 2	**Total Interest**	**Total Claim**
-	-	**912,477.35**	101,665.89	23,998.15	8,729.36	134,393.40	**1,046,870.75**
-	-	**(36,328.08)**	15,967.50	(955.43)	(347.54)	14,664.53	**(21,663.55)**
		876,149.27				**149,057.93**	**1,025,207.20**
-	-	**312,904.51**	111,590.93	23,998.15	8,729.36	144,318.44	**457,222.96**
-	-	**70,234.93**	16,663.50	(955.43)	(347.54)	15,360.53	**85,595.46**
		383,139.45				**159,678.97**	**542,818.42**
		(493,009.83)				**10,621.04**	
-	-	**590,772.59**	111,590.93	23,998.15	8,729.36	144,318.44	**735,091.04**
-	-	**70,234.93**	16,663.50	(955.43)	(347.54)	15,360.53	**85,595.46**
		661,007.53				**159,678.97**	**820,686.50**
		(215,141.75)				**10,621.04**	

Account Disposition: Yes/No?	**As of Dec 31, 2025 (RRR Value)**	**Variance RRR vs. 2025 Balance (Principal + Interest)**	2025 Principal	2025 Interest	2025 Total Activity	Variance to RRR
Yes	**1,126,545.70**	**112,402.46**	86,222.74	26,180.06	**112,402.79**	**(0.34)**
Yes	**(141,906.91)**	**(121,546.33)**	(124,222.39)	2,676.24	**(121,546.15)**	**(0.18)**
	984,638.79	**(9,143.87)**				
Yes	**1,126,545.70**	**702,050.26**	86,222.74	26,180.06	**112,402.79**	**589,647.46**
Yes	**(141,906.91)**	**(228,805.34)**	(124,222.39)	2,676.24	**(121,546.15)**	**(107,259.19)**
	984,638.79	**473,244.92**				
Yes	**1,126,545.70**	**424,182.18**	86,222.74	26,180.06	**112,402.79**	**311,779.38**
Yes	**(141,906.91)**	**(228,805.34)**	(124,222.39)	2,676.24	**(121,546.15)**	**(107,259.19)**

Version 2 Reconciliation:

	PWR	GA	
COP/GA reallocations	(266,718)	266,718	-
HON corrections re; settlement errors ~ includes April 2021 error - HON (ties to '21 COS error)	(193,922)	(160,155)	(354,077)
Missing GL posting re; '21 disposition	(138,934)	-	(138,934)
25 Activity	(112,403)	121,546	
Carrying Charges - discrepancies with '21 DVA approved vs. GL	9,925	698	
	(702,051)	228,806	(493,011)
RRR Variance	702,050	(228,805)	
	(1)	1	(0)
Settlement corrections:			
Feb'21 (1st Rate/Final Rate)	(59,624)		
Nov'21 (1st Rate/Final Rate)	(57,422)		
YE Adjustment for 2021	(117,047)		
YE Adjustment for 2022	(145,452)		
YE Adjustment for 2023	51,782		
YE Adjustment for 2024	(4,427)		
Owing from HON	(215,143)		
Rec'd from HON re; April 2021 adjustment	(138,934)		
	(354,077)		
IF had been done correctly re; '21 COS	(138,934)		
	(493,011)		
	(1)		

VERSION 3 - PROPOSED DISPOSITION RECONCILIATION:

	PWR	GA	
COP/GA reallocations	(266,718)	266,718	-
HON corrections re; settlement errors ~ includes April 2021 error - HON (ties to '21 COS error)	(193,922)	(160,155)	(354,077)
2021 COS correction - funds to be paid to HO	138,934	-	138,934
25 Activity	(112,403)	121,546	
Carrying Charges - discrepancies with '21 DVA approved vs. GL	9,925	698	
	(424,183)	228,806	(215,143)
RRR Variance	424,182	(228,805)	
	(1)	1	(0)
Settlement corrections:			
Feb'21 (1st Rate/Final Rate)	(59,624)		
Nov'21 (1st Rate/Final Rate)	(57,422)		
YE Adjustment for 2021	(117,047)		
YE Adjustment for 2022	(145,452)		
YE Adjustment for 2023	51,782		
YE Adjustment for 2024	(4,427)		
Owing from HON	(215,143)		
Rec'd from HON re; April 2021 adjustment	(138,934)		
	(354,077)		
IF had been done correctly re; '21 COS	138,934		
	(215,143)		
	(1)		

industry-wide DVA. A copy of the draft accounting order for the New Pole Attachment DVA is included at Appendix F.

Table 4.2B
Deferral and Variance Account Balances

Account Description	Account Number	Total Disposition Application	Total Disposition Interrogatories	Variance	Total Disposition Settlement	Variance
Group 1 Accounts						
LV Variance Account	1550	($219,633.95)	($219,633.95)	$0.00	$505,482.25	$725,116.20
Smart Metering Entity Charge Variance Account	1551	($5,521.77)	($5,521.77)	$0.00	($5,521.77)	$0.00
RSVA - Wholesale Market Service Charge[5]	1580	($87,860.25)	($87,860.25)	$0.00	($87,860.25)	$0.00
RSVA - Retail Transmission Network Charge	1584	$11,397.97	$11,397.97	$0.00	$11,397.97	$0.00
RSVA - Retail Transmission Connection Charge	1586	$930,863.26	$930,863.26	$0.00	$207,486.89	($723,376.37)
RSVA - Power (excluding Global Adjustment)[4]	1588	$87,872.38	($57,663.03)	($145,535.41)	($57,663.03)	$0.00
RSVA - Global Adjustment[4]	1589	$55,745.61	$55,745.61	$0.00	$55,745.61	$0.00
Disposition and Recovery/Refund of Regulatory Balances (2014 and pre-2014)[3]	1595	$44,684.82	$44,684.82	$0.00	$44,684.82	$0.00
Disposition and Recovery/Refund of Regulatory Balances (2015)[3]	1595	($1,510.70)	($1,510.70)	$0.00	($1,510.70)	$0.00
Total for Group 1 Accounts		**$816,037.37**	**$670,501.96**	**($145,535.41)**	**$672,241.79**	**$1,739.83**
Group 2 and Other Accounts						
Pole Attachment Revenue Variance[5]	1508	($87,214.59)	($87,214.59)	$0.00	($87,214.59)	$0.00
PILs and Tax Variance for 2006 and Subsequent Years- Sub-account CCA Changes	1592	($4,753.16)	($4,753.16)	$0.00	($4,753.16)	$0.00
LRAM Variance Account[4]	1568	$329,270.00	$329,270.00	$0.00	$329,270.00	$0.00
Total for Group 2 and Other Accounts		**$237,302.25**	**$237,302.25**	**$0.00**	**$237,302.25**	**$0.00**

Prescribed Interest Rates

	Q1	Q2	Q3	Q4
2020	2.18%	2.18%	0.57%	0.57%
2021	0.57%	0.57%	0.57%	0.57%
2022	0.57%	1.02%	2.20%	3.87%
2023	4.73%	4.98%	4.98%	5.49%
2024	5.49%	5.49%	5.20%	4.40%
2025	3.64%	3.16%	2.91%	2.91%
2026	2.55%	2.55%	2.55%	2.87%
2027	2.87%	2.87%		

POWER Balance - high-level calculation

2020 Balance	392,707.40				
Carrying Charges start 2021, benefits customers ~ don't start month 1 in 2020					
2021 CC	559.61	559.61	559.61	559.61	2,238.43
2022 CC	559.61	1,001.40	2,159.89	3,799.44	7,520.35
2023 CC	4,643.77	4,889.21	4,889.21	5,389.91	19,812.09
2024 CC	5,389.91	5,389.91	5,105.20	4,319.78	20,204.80
2025 CC	3,573.64	3,102.39	2,856.95	2,856.95	12,389.92
2026 CC	2,503.51	2,503.51	2,503.51	2,817.68	10,328.20
2027 CC	2,817.68	939.23	-	-	3,756.90
					76,250.69
2021 Activity	27,441.02				
Carrying Charges for 2022					
2022 CC	39.10	69.97	150.93	265.49	525.50
2023 CC	324.49	341.64	341.64	376.63	1,384.40
2024 CC	376.63	376.63	356.73	301.85	1,411.84
2025 CC	249.71	216.78	199.63	199.63	865.76
2026 CC	174.94	174.94	174.94	196.89	721.70
2027 CC	196.89	65.63	-	-	262.52
					5,171.72
2022 Activity	84,343.33				
Carrying Charges for 2023					
2023 CC	997.36	1,050.07	1,050.07	1,157.61	4,255.12
2024 CC	1,157.61	1,157.61	1,096.46	927.78	4,339.46
2025 CC	767.52	666.31	613.60	613.60	2,661.03
2026 CC	537.69	537.69	537.69	605.16	2,218.23
2027 CC	605.16	201.72	-	-	806.88
					14,280.73
2023 Activity	46,968.98				
Carrying Charges for 2024					
2024 CC	644.65	644.65	610.60	516.66	2,416.55
2025 CC	427.42	371.05	341.70	341.70	1,481.87
2026 CC	299.43	299.43	299.43	337.00	1,235.28
2027 CC	337.00	112.33	-	-	449.34
					5,583.05
2024 Activity	39,311.87				
Carrying Charges for 2025					
2025 CC	357.74	310.56	285.99	285.99	1,240.29
2026 CC	250.61	250.61	250.61	282.06	1,033.90
2027 CC	282.06	282.06	-	-	564.13
					2,838.32
Zero Chk (Proposed Principal Balance)	590,772.59				104,124.50
	-				
2025 Ending Balance (RRR)					111,590.93
Variance					7,466.43
Reasonable for Rate Impact Calc					

GA Balance - high-level calculation

2020 Balance	60,471.15				
Carrying Charges start 2021, benefits customers ~ don't start month 1 in 2020					
2021 CC	86.17	86.17	86.17	86.17	344.69
2022 CC	86.17	154.20	332.59	585.06	1,158.02
2023 CC	715.07	752.87	752.87	829.97	3,050.77
2024 CC	829.97	829.97	786.12	665.18	3,111.24
2025 CC	550.29	477.72	439.93	439.93	1,907.86
2026 CC	385.50	385.50	385.50	433.88	1,590.39
2027 CC	433.88	144.63	-	-	578.51
					11,741.48
2021 Activity	(90,231.94)				
Carrying Charges for 2022					
2022 CC	(128.58)	(230.09)	(496.28)	(872.99)	(1,727.94)
2023 CC	(1,066.99)	(1,123.39)	(1,123.39)	(1,238.43)	(4,552.20)
2024 CC	(1,238.43)	(1,238.43)	(1,173.02)	(992.55)	(4,642.43)
2025 CC	(821.11)	(712.83)	(656.44)	(656.44)	(2,846.82)
2026 CC	(575.23)	(575.23)	(575.23)	(647.41)	(2,373.10)
2027 CC	(647.41)	(215.80)	-	-	(863.22)
					(17,005.71)
2022 Activity	(18,424.06)				
Carrying Charges for 2023					
2023 CC	(217.86)	(229.38)	(229.38)	(252.87)	(929.49)
2024 CC	(252.87)	(252.87)	(239.51)	(202.66)	(947.92)
2025 CC	(167.66)	(145.55)	(134.04)	(134.04)	(581.28)
2026 CC	(117.45)	(117.45)	(117.45)	(132.19)	(484.55)
2027 CC	(132.19)	(44.06)	-	-	(176.26)
					(3,119.50)
2023 Activity	38,983.80				
Carrying Charges for 2024					
2024 CC	535.05	535.05	506.79	428.82	2,005.72
2025 CC	354.75	307.97	283.61	283.61	1,229.94
2026 CC	248.52	248.52	248.52	279.71	1,025.27
2027 CC	279.71	93.24	-	-	372.95
					4,633.87
2024 Activity	79,435.97				
Carrying Charges for 2025					
2025 CC	722.87	627.54	577.90	577.90	2,506.20
2026 CC	506.40	506.40	506.40	569.95	2,089.17
2027 CC	569.95	189.98	-	-	759.94
					5,355.31
Zero Chk (Proposed Principal Balance)	70,234.93				1,605.45
	-				
2025 Ending Balance (RRR)					16,663.50
Variance					15,058.04
Reasonable for Rate Impact Calc ~ balance could reduce = benefit to customers					

NBHDL PROPOSED RATE RIDER - ACCOUNT 1588-PWR:

Proposed Disposition (Principal + estimated CC)	702,364
Rate Recovery Proposal (Term - in years)	2
Annual Rate	**351,182**

	Rate Rider Calculation Information								Current Rate Generator Model***			Revised Proposal			
Class	**% of kWh***	**Total Owing**	**Current kWh****	**Current kW**	**Rate / kWh**	**Rate / kW**	**Avg. CX (kWh/kW)**	**Avg. Mth**	**Total Current Bill**	**Proposed Total Bill**	**Proposed Bill Impacts**	**Proposed Change (1588 Rate)******	**Total Bill w/ 1588 Rate**	**Total Change ($)**	**Proposed Bill Impacts**
RESIDENTIAL SERVICE CLASSIFICATION	57.6%	202,213	33,016,883	-	0.0061		750	4.59	156.23	156.33	0.07%	4.11	160.44	4.21	2.70%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	17.9%	62,818	10,256,714	-	0.0061		2,000	12.25	391.09	390.37	-0.18%	13.84	404.21	13.12	3.35%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	23.9%	83,955	13,707,998	33,795		2.4843	126	313.02	10,323.03	10,249.27	-0.71%	353.71	10,602.98	279.95	2.71%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.2%	707	115,486	-	0.0061		520	3.18	105.88	105.76	-0.11%	3.60	109.36	3.48	3.29%
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	148	24,099	65		2.2582	1	2.26	62.32	62.62	0.49%	2.55	65.17	2.85	4.58%
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	1,342	219,052	640		2.0965	46	96.44	4,489.65	4,510.05	0.45%	108.98	4,619.03	129.37	2.88%
		351,182													

*Per 2027 IRM Rate Generator Model Tab "5. Allocating Def-Var Balances"
**Per 2027 IRM Rate Generator Model Tab "4. Billing Det. For Def-Var"
***After HST and OER (incorporates proposed increases tied to Group 1 dispositions excluding PWR and GA, RTSR changes, and the Price Cap Index)
****Includes HST for all classes and OER for Residential Class

NBHDL PROPOSED RATE RIDER - ACCOUNT 1589-GA:

Proposed Disposition (Principal + estimated CC)	86,898
Rate Recovery Proposal (Term - in years)	2
Annual Rate	**43,449**

	Rate Ride Calculation Information						Current Rate Generator Model**			Revised Proposal			
Class	**% of kWh***	**Total Owing**	**Current kWh***	**Rate / kWh**	**Avg. CX (kWh/kW)**	**Avg. Mth**	**Total Current Bill**	**Proposed Total Bill**	**Proposed Bill Impacts**	**Proposed Change (1589 Rate)*****	**Total Bill w/ 1589 Rate**	**Total Change ($)**	**Proposed Bill Impacts**
RESIDENTIAL SERVICE CLASSIFICATION (NON-RPP)	1.9%	813	270,251	0.0030	750	2.26	189.89	190.02	0.07%	2.02	192.04	2.15	1.13%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION (NON-RPP)	12.1%	5,270	1,751,281	0.0030	3,100	9.33	711.96	709.91	-0.29%	10.54	720.45	8.49	1.19%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	84.8%	36,838	12,241,926	0.0030	52,000	156.48	10,323.03	10,249.27	-0.71%	176.82	10,426.09	103.06	1.00%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	28	9,456	0.0030	520	1.56	105.88	105.76	-0.11%	1.77	107.53	1.65	1.56%
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	3	968	0.0030	175	0.53	62.32	62.62	0.49%	0.60	63.21	0.90	1.44%
STREET LIGHTING SERVICE CLASSIFICATION	1.1%	496	164,945	0.0030	14,800	44.54	4,489.65	4,510.05	0.45%	50.33	4,560.38	70.72	1.58%
		43,449											

*Per 2027 IRM Rate Generator Model Tab "6.1 GA"
**After HST and OER (incorporates proposed increases tied to Group 1 dispositions excluding PWR and GA, RTSR changes, and the Price Cap Index)
****Includes HST for all classes and OER for Residential Class

NBHDL PROPOSED TOTAL BILL IMPACTS:

Proposed Disposition (Principal + estimated CC)	789,262
Rate Recovery Proposal (Term - in years)	2
Annual Rate	**394,631**

	Current Rate Generator Model*			Revised Proposal				
Class	**Total Current Bill**	**Proposed Total Bill**	**Proposed Bill Impacts**	**Proposed Change (1589 Rate)****	**Proposed Change (1589 Rate)****	**Total Bill w/ Proposed Rate Riders**	**Total Change ($)**	**Proposed Bill Impacts**
RESIDENTIAL SERVICE CLASSIFICATION	156.23	156.33	0.07%	4.11	-	160.44	4.21	2.70%
RESIDENTIAL SERVICE CLASSIFICATION (NON-RPP)	189.89	190.02	0.07%	4.11	2.02	196.16	6.27	3.30%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	391.09	390.37	-0.18%	13.84	-	404.21	13.12	3.35%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION (NON-RPP)	711.96	709.91	-0.29%	13.84	10.54	734.29	22.33	3.14%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	10,323.03	10,249.27	-0.71%	353.71	176.82	10,779.80	456.77	4.42%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	105.88	105.76	-0.11%	3.60	1.77	111.13	5.25	4.96%
SENTINEL LIGHTING SERVICE CLASSIFICATION	62.32	62.62	0.49%	2.55	0.60	65.77	3.45	5.54%
STREET LIGHTING SERVICE CLASSIFICATION	4,489.65	4,510.05	0.45%	108.98	50.33	4,669.35	179.70	4.00%

*After HST and OER (incorporates proposed increases tied to Group 1 dispositions excluding PWR and GA, RTSR changes, and the Price Cap Index)
**Includes HST for all classes and OER for Residential Class

APPENDIX “N”

ERZ – Commodity Accounts Analysis Workform

Ontario Energy Board

GA Analysis Workform for 2022 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name ESPANOLA REGIONAL HYDRO DISTRIBUTION CORPORATION

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.

Year Selected

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 diposition 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.

2019

(e.g. If the 2019 balances that were reviewed in the 2021 rate application were to be selected, select 2019)

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 2019 balances were last approved on a final basis - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bi - If 2019 balances were last approved on an interim basis and there are no changes to 2019 balances - Select 2019 and a GA Analysis Workform for 2020 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bii - If 2019 balances were last approved on an interim basis, there are changes to 2019 balances, and 2018 balances were last approved for disposition - Select 2018 and GA Analysis Workforms for 2019 and 2020 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
2020	$ 25,706	$ 9,843	$ 21,489	$ 31,332	$ 5,625	$ 1,786,930	0.3%
Cumulative Balance	**$ 25,706**	**$ 9,843**	**$ 21,489**	**$ 31,332**	**$ 5,625**	**$ 1,786,930**	**N/A**

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2020	1.8%

Ontario Energy Board

GA Analysis Workform

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

Year		2020		
Total Metered excluding WMP	C = A+B	56,137,405	kWh	100%
RPP	A	41,124,494	kWh	73.3%
Non RPP	B = D+E	15,012,912	kWh	26.7%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	15,012,912	kWh	26.7%

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

Note 3 **GA Billing Rate**

GA is billed on the 1st Estimate Note that the GA actual rates for April to June 2020 are based on the unadjusted GA rates, without the impacts of the GA deferral.

Please confirm that the adjusted GA rate was used to bill customers from April to June 2020.
For the months of April to June 2020, the IESO provided adjusted GA rates, which reflected the deferral of a portion of the GA as per the May 1, 2020 Emergency Order, and unadjusted GA rates which did not consider the GA deferral. Yes

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 paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2020

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	1,550,224			1,550,224	0.08323	$ 129,025	0.10232	$ 158,619	$ 29,594
February	1,400,399			1,400,399	0.12451	$ 174,364	0.11331	$ 158,679	$ (15,684)
March	1,439,283			1,439,283	0.10432	$ 150,146	0.11942	$ 171,879	$ 21,733
April	1,150,465			1,150,465	0.13707	$ 157,694	0.11500	$ 132,303	$ (25,391)
May	1,151,703			1,151,703	0.09293	$ 107,028	0.11500	$ 132,446	$ 25,418
June	1,207,028			1,207,028	0.11500	$ 138,808	0.11500	$ 138,808	$ -
July	1,341,843			1,341,843	0.10305	$ 138,277	0.09902	$ 132,869	$ (5,408)
August	1,357,321			1,357,321	0.10232	$ 138,881	0.10348	$ 140,456	$ 1,574
September	1,190,640			1,190,640	0.11573	$ 137,793	0.12176	$ 144,972	$ 7,180
October	1,282,197			1,282,197	0.14954	$ 191,740	0.12806	$ 164,198	$ (27,542)
November	1,360,863			1,360,863	0.11670	$ 158,813	0.11705	$ 159,289	$ 476
December	1,443,558			1,443,558	0.10704	$ 154,518	0.10558	$ 152,411	$ (2,108)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**15,875,524**	**-**	**-**	**15,875,524**		**$ 1,777,087**		**$ 1,786,930**	**$ 9,843**

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh (excludes April to June 2020)	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
12,508,130	12,366,328	141,802	0.11187	$ 15,863

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.
**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). Note that the data for April to June 2020 should be excluded as the line loss volume variance would be reflected in the reconciling item below for #5 Impacts from GA deferral.

Total Expected GA Variance	**$ 25,706**

Calculated Loss Factor	1.0575
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0687
Difference	**-0.0112**

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.

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ 9,843		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Significant prior period billing adjustments recorded in current year				
3b	Significant current period billing adjustments recorded in other year(s)				
4	CT 2148 for prior period corrections				
5	Impacts of GA deferral				
6	Amounts Related to Line Loss Difference	$ 21,489		No	variance - see EB-2021-022 - Staff Questions
7					
8					
9					
10					
11					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	31,332
Net Change in Expected GA Balance in the Year Per Analysis	$	25,706
Unresolved Difference	$	5,625
Unresolved Difference as % of Expected GA Payments to IESO		0.3%

Ontario Energy Board

Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions[1]	Principal Adjustments[1]	Total Activity in Calendar Year		
2020	138,640		138,640	7,523,774	1.8%
Cumulative	**138,640**	**-**	**138,640**	**7,523,774**	**1.8%**

The annual Account 1588 balance relative to cost o

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.

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

2020

Included in 2020 activity is $76,261 that is related to 2019 RPP settlement, but was not accrued in 2019 - once adjusted, balance is <1% of Power Puchases (Net Activity = $138,640 less $76,261 = $62,379 / $7,523,744 = .83% variance

Ontario Energy Board

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				
2				
3				
4				
5				
6				
7				
8				
	Total	-		
	Total principal adjustments included in last approved balance			
	Difference	-		

Account 1588 - RSVA Power				
	Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1				
2				
3				
4				
5				
6				
7				
8				
	Total	-		
	Total principal adjustments included in last approved balance			
	Difference	-		

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

Notes

1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
3) The "Variance RRR vs. 2020 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
	Reversals of prior approved principal adjustments (auto-populated from table above)			
	1			
	2			
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	-	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	-	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

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

Ontario Energy Board

Commodity Accounts Analysis Workform for 2027 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Model Unlocked

Input cells
Drop down cells

Utility Name North Bay Hydro Distribution Limited

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.

Year Selected

2020

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 diposition on an interim basis. OR
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If the 2024 balances that were reviewed in the 2026 rate application were to be selected, select 2024)

Instructions:
1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate GA Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.
For example:
• Scenario a -If 2024 balances were last approved on a final basis - Select 2024 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bi - If 2024 balances were last approved on an interim basis and there are no changes to 2025 balances - Select 2025 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
• Scenario bii - If 2024 balances were last approved on an interim basis, there are changes to 2024 balances, and 2023 balances were last approved for disposition - Select 2023 and GA Analysis Workforms for 2024 and 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
2) Complete the GA Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2021	$ (29,863)	$ (39,604)	$ -	$ (39,604)	$ (9,741)	$ 1,213,543	-0.8%
2022	$ (7,895)	$ (225,309)	$ 215,508	$ (9,801)	$ (1,907)	$ 828,961	-0.2%
2023	$ 46,866	$ (12,901)	$ 51,885	$ 38,984	$ (7,882)	$ 1,155,870	-0.7%
2024	$ 63,725	$ 72,784	$ (2,433)	$ 70,351	$ 6,626	$ 1,079,852	0.6%
2025	$ -	$ -	$ -	$ -	$ -	$ -	0.0%

Account 1588 Reconciliation Summary

2021	0.1%
2022	1.8%
2023	1.2%
2024	0.9%
2025	0.0%
Cumulative Balance	2.0%

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

Ontario Energy Board

Commodity Accounts Analysis Workform

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

Year		2021		
Total Metered excluding WMP	C = A+B	54,822,585	kWh	100%
RPP	A	40,340,599	kWh	73.6%
Non RPP	B = D+E	14,481,985	kWh	26.4%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	14,481,985	kWh	26.4%

Show RRR data Yes

*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 Note that this GA rate for 2021 includes the GA recovery rate to recover the 2020 deferred Class B amount for non-RPP market participants and consumers.

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 paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2021

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	1,419,222			1,419,222	0.09092	$ 129,036	0.08798	$ 124,863	$ (4,173)
February	1,262,016			1,262,016	0.10485	$ 132,322	0.05751	$ 72,579	$ (59,744)
March	1,432,540			1,432,540	0.08420	$ 120,620	0.09668	$ 138,498	$ 17,878
April	1,141,362			1,141,362	0.06969	$ 79,542	0.11589	$ 132,272	$ 52,731
May	1,168,396			1,168,396	0.10531	$ 123,044	0.10675	$ 124,726	$ 1,682
June	1,204,867			1,204,867	0.11352	$ 136,777	0.09216	$ 111,041	$ (25,736)
July	1,289,028			1,289,028	0.07612	$ 98,121	0.07918	$ 102,065	$ 3,944
August	1,353,841			1,353,841	0.08734	$ 118,244	0.05107	$ 69,141	$ (49,104)
September	1,187,497			1,187,497	0.05519	$ 65,538	0.08234	$ 97,778	$ 32,241
October	1,271,353			1,271,353	0.07402	$ 94,106	0.05840	$ 74,247	$ (19,859)
November	1,276,105			1,276,105	0.06342	$ 80,931	0.06012	$ 76,719	$ (4,211)
December	1,375,487			1,375,487	0.05443	$ 74,868	0.06515	$ 89,613	$ 14,745
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**15,381,714**	**-**	**-**	**15,381,714**		**$ 1,253,147**		**$ 1,213,543**	**$ (39,604)**

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
15,544,569	15,381,714	162,855	0.05981	$ 9,741

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh).
**Equal to the total Non-RPP Class B Including Loss Adjusted Consmption, Adjusted for Unbilled (i.e. cell F53), unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.
**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). The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless a reconciling item for "Impacts of GA deferral/recovery" is quantified and an alternative methodology for calculating the Expected GA Volume Variance is proposed.

The weighted average GA actual rate paid in 2021 is generally expected to include the GA recovery rate, unless the distributor is proposing an alternative methodology in calculating the Expected GA Volume Variance and proposing to quantify the reconciling item for "Impacts of GA deferral/recovery.

Total Expected GA Variance	$ (29,863)

Calculated Loss Factor	1.0621
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0687
Difference	**-0.0066**

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.

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (39,604)		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Significant prior period billing adjustments recorded in current year				
3b	Significant current period billing adjustments recorded in other year(s)				
4	CT 2148 for prior period corrections				
5	Impacts of GA deferral/recovery				
6					
7					
8					
9					
10					
11					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	(39,604)
Net Change in Expected GA Balance in the Year Per Analysis	$	(29,863)
Unresolved Difference	$	(9,741)
Unresolved Difference as % of Expected GA Payments to IESO		-0.8%

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

Year		2022		
Total Metered excluding WMP	C = A+B	56,737,746	kWh	100%
RPP	A	42,094,294	kWh	74.2%
Non RPP	B = D+E	14,643,452	kWh	25.8%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	14,643,452	kWh	25.8%

Show RRR data Yes

*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 paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2022

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	1,458,991			1,458,991	0.04829	$ 70,455	0.04353	$ 63,510	$ (6,945)
February	1,337,064			1,337,064	0.05019	$ 67,107	0.05246	$ 70,142	$ 3,035
March	1,754,616			1,754,616	0.05500	$ 96,504	0.05941	$ 104,242	$ 7,738
April	1,168,892			1,168,892	0.05915	$ 69,140	0.08293	$ 96,936	$ 27,796
May	1,158,719			1,158,719	0.05968	$ 69,152	0.08475	$ 98,201	$ 29,049
June	1,185,461			1,185,461	0.08293	$ 98,310	0.07868	$ 93,272	$ (5,038)
July	1,305,114			1,305,114	0.08475	$ 110,608	0.04008	$ 52,309	$ (58,299)
August	1,301,511			1,301,511	0.04871	$ 63,397	0.00499	$ 6,495	$ (56,902)
September	1,193,307			1,193,307	0.04008	$ 47,828	0.03241	$ 38,675	$ (9,153)
October	1,211,145			1,211,145	0.00499	$ 6,044	0.05771	$ 69,895	$ 63,852
November	1,267,694			1,267,694	0.04739	$ 60,076	0.06989	$ 88,599	$ 28,523
December	1,362,260			1,362,260	0.05962	$ 81,218	0.03427	$ 46,685	$ (34,533)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**15,704,774**	**-**	**-**	**15,704,774**		**$ 839,839**		**$ 828,961**	**$ (10,877)**

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
15,842,347	15,704,774	137,573	0.02168	$ 2,983

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh)

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

Total Expected GA Variance	**$ (7,895)**

Calculated Loss Factor	1.0725
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0673
Difference	**0.0052**

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.

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (225,309)		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Significant prior period billing adjustments recorded in current year				
3b	Significant current period billing adjustments recorded in other year(s)				
4a	CT 2148 for prior period corrections				
4b					
5					
6	Reallocate from GA to Power	$ (133,239)	Recorded Hydro One settlement to wrong account (coded to GA, should have been coded to Power - net $0)	Yes	
7	Reallocate from GA to Power - year-end settlement true-up	$ 340,123	Prior year settlement true-up for year-end not accrued and coded to wrong account (coded to GA, should have been coded to Power - net $0)	Yes	
8	EG Billing	$ 7,160	Corrects in 2023, timing	No	Corrects in 2023
9	2022 year-end settlement adjustment	$ 1,464		No	Immaterial
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$ (9,801)
Net Change in Expected GA Balance in the Year Per Analysis	$ (7,895)
Unresolved Difference	$ (1,907)
Unresolved Difference as % of Expected GA Payments to IESO	-0.2%

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

Year		2023		
Total Metered excluding WMP	C = A+B	54,900,117	kWh	100%
RPP	A	40,263,857	kWh	73.3%
Non RPP	B = D+E	14,636,260	kWh	26.7%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	14,636,260	kWh	26.7%

Show RRR data Yes

*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 paticular 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	1,401,133			1,401,133	0.03138	$ 43,968	0.05377	$ 75,339	$ 31,371
February	1,295,432			1,295,432	0.06285	$ 81,418	0.08249	$ 106,860	$ 25,442
March	1,365,822			1,365,822	0.06989	$ 95,457	0.08031	$ 109,689	$ 14,232
April	1,198,434			1,198,434	0.08249	$ 98,859	0.09853	$ 118,082	$ 19,223
May	1,227,697			1,227,697	0.08249	$ 101,273	0.09962	$ 122,303	$ 21,030
June	1,249,641			1,249,641	0.09853	$ 123,127	0.08293	$ 103,633	$ (19,494)
July	1,325,246			1,325,246	0.09962	$ 132,021	0.04949	$ 65,586	$ (66,435)
August	1,289,748			1,289,748	0.05377	$ 69,350	0.07606	$ 98,098	$ 28,748
September	1,242,631			1,242,631	0.05837	$ 72,532	0.05093	$ 63,287	$ (9,245)
October	1,268,185			1,268,185	0.07332	$ 92,983	0.08498	$ 107,770	$ 14,787
November	1,326,474			1,326,474	0.07040	$ 93,384	0.07090	$ 94,047	$ 663
December	1,376,849			1,376,849	0.08340	$ 114,829	0.06622	$ 91,175	$ (23,654)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**15,567,292**	-	-	**15,567,292**		**$ 1,119,201**		**$ 1,155,870**	**$ 36,669**

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
15,734,067	15,567,292	166,775	0.06114	$ 10,197

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh)

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

Total Expected GA Variance	**$ 46,866**

Calculated Loss Factor	1.0636
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0673
Difference	**-0.0037**

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.

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ (12,901)		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b	Add difference between current year accrual/forecast to actual from long term load transfers				
4	Remove GA balances pertaining to Class A customers				
5a	Significant prior period billing adjustments recorded in current year				
5b	Significant current period billing adjustments recorded in other year(s)				
6	Differences in GA IESO posted rate and rate charged on IESO invoice				
7	Reallocate from GA to Power	$ 218,692	Recorded Hydro One settlement to wrong account (coded to GA, should have been coded to Power - net $0)	Yes	
8	2023 year-end settlement adjustment	$ (166,807)	Correction to year-end settlement true-up (to be reconciled with Hydro One in Q4 2026)	Yes	
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	38,984
Net Change in Expected GA Balance in the Year Per Analysis	$	46,866
Unresolved Difference	$	(7,882)
Unresolved Difference as % of Expected GA Payments to IESO		-0.7%

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

Year		2024		
Total Metered excluding WMP	C = A+B	54,235,303	kWh	100%
RPP	A	39,962,422	kWh	73.7%
Non RPP	B = D+E	14,272,880	kWh	26.3%
Non-RPP Class A	D	-	kWh	0.0%
Non-RPP Class B*	E	14,272,880	kWh	26.3%

*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 paticular month Yes

Note 4 **Analysis of Expected GA Amount**

Year 2024

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	1,424,299			1,424,299	0.05410	$ 77,055	0.04590	$ 65,375	$ (11,679)
February	1,289,025			1,289,025	0.08500	$ 109,567	0.06630	$ 85,462	$ (24,105)
March	1,299,997			1,299,997	0.08370	$ 108,810	0.08170	$ 106,210	$ (2,600)
April	1,205,076			1,205,076	0.08500	$ 102,431	0.07430	$ 89,537	$ (12,894)
May	1,174,446			1,174,446	0.04590	$ 53,907	0.07760	$ 91,137	$ 37,230
June	1,210,695			1,210,695	0.04590	$ 55,571	0.07840	$ 94,918	$ 39,348
July	1,321,433			1,321,433	0.04590	$ 60,654	0.06370	$ 84,175	$ 23,522
August	1,348,843			1,348,843	0.05550	$ 74,861	0.06320	$ 85,247	$ 10,386
September	1,209,150			1,209,150	0.06750	$ 81,618	0.07930	$ 95,886	$ 14,268
October	1,176,195			1,176,195	0.08170	$ 96,095	0.07480	$ 87,979	$ (8,116)
November	1,225,985			1,225,985	0.07680	$ 94,156	0.08900	$ 109,113	$ 14,957
December	1,372,365			1,372,365	0.07930	$ 108,829	0.06180	$ 84,812	$ (24,016)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	**15,257,508**	**-**	**-**	**15,257,508**		**$ 1,023,552**		**$ 1,079,852**	**$ 56,300**

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
15,404,249	15,257,508	146,741	0.05060	$ 7,425

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh)

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

Total Expected GA Variance	$ 63,725

Calculated Loss Factor	1.0690
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0673
Difference	**0.0017**

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.

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	$ 72,784		**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
4a	Significant prior period billing adjustments recorded in current year				
4b	Significant current period billing adjustments recorded in other year(s)				
5	CT 2148 for prior period corrections				
6	2024 year-end settlement adjustment	$ 6,652	Correction to year-end settlement true-up (to be reconciled with Hydro One in Q4 2026)	Yes	
7	EG Billing	$ (9,085)	Corrects in 2025, timing	No	Corrects in 2025
8					
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	70,351
Net Change in Expected GA Balance in the Year Per Analysis	$	63,725
Unresolved Difference	$	6,626
Unresolved Difference as % of Expected GA Payments to IESO		0.6%

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

Year		2025		
Total Metered excluding WMP	C = A+B		kWh	100%
RPP	A		kWh	0.0%
Non RPP	B = D+E		kWh	0.0%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E		kWh	0.0%

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

Note 3 **GA Billing Rate**

GA is billed on the

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

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

Note 4 **Analysis of Expected GA Amount**

Year 2025

Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed ($/kWh)	$ Consumption at GA Rate Billed	GA Actual Rate Paid ($/kWh)	$ Consumption at Actual Rate Paid	Expected GA Price Variance ($)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January				-	0.00000	$ -	0.04110	$ -	$ -
February				-	0.00000	$ -	0.00300	$ -	$ -
March				-	0.00000	$ -	0.06950	$ -	$ -
April				-	0.00000	$ -	0.06920	$ -	$ -
May				-	0.00000	$ -	0.13490	$ -	$ -
June				-	0.00000	$ -	0.05970	$ -	$ -
July				-	0.00000	$ -	0.01440	$ -	$ -
August				-	0.00000	$ -	0.03010	$ -	$ -
September				-	0.00000	$ -	0.06190	$ -	$ -
October				-	0.00000	$ -	0.04890	$ -	$ -
November				-	0.00000	$ -	0.01820	$ -	$ -
December				-	0.00000	$ -	-0.00290	$ -	$ -
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	-	-	-	-		$ -		$ -	$ -

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
	-	-		$ -

Equal to (AQEW - Class A + embedded generation kWh)(Non-RPP Class B retail kwh/Total retail Class B kWh)

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

Total Expected GA Variance	$ -

Calculated Loss Factor	0.0000
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	
Difference	**0.0000**

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.

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

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)			**Principal Adjustment on DVA Continuity Schedule**	**If "no", please provide an explanation**
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Significant prior period billing adjustments recorded in current year.				
3b	Significant current period billing adjustments recorded in other year(s).				
4	CT 148 prior period adjustments recorded in the current year.				
5a	IESO Settlement Adjustments - within 24 months of IESO invoice				
5b	IESO Settlement Adjustments - outside of 24 months of IESO invoice				
6					
7					
8					
9					
10					

Note 6

Adjusted Net Change in Principal Balance in the GL	$	-
Net Change in Expected GA Balance in the Year Per Analysis	$	-
Unresolved Difference	$	-
Unresolved Difference as % of Expected GA Payments to IESO		0.0%

Ontario Energy Board

Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Purchased	Account 1588 as % of Account 4705	
	Transactions[1]	Principal Adjustments[2]	Reconciling Items[3]	Total Activity in Calendar Year			
2021	259,620	- 255,981		3,639	6,076,581	0.1%	
2022	436,679	- 352,336		84,343	4,717,031	1.8%	Note when the % in colu
2023	47,072	- 103		46,969	4,007,201	1.2%	Note when the % in colu
2024	50,391	- 11,079		39,312	4,614,190	0.9%	
2025				-		0.0%	
Cumulative	**793,762**	**- 619,499**	**-**	**174,263**	**8,621,391**	**2.0%**	

Notes

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule).

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

3) Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments, however, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588. If applicable, reconciling items and principal adjustments should be identified in Note 7a and 7b below.

2022/2023 - NBHDL has completed a thorough analysis of these accounts and submits that while these years exceed the 1% =/- threshold, overall these values are immaterial

Note 7a **Principal Adjustments Breakdown**

	Item	Amount	Explanation
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year		
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year		
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year		
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year		
3a	Remove prior year end unbilled to actual revenue differences		
3b	Add current year end unbilled to actual revenue differences		
4a	Significant prior period billing adjustments recorded in current year		
4b	Significant current period billing adjustments recorded in other year(s)		
5	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
6			
7			
8			
	Total Principal Adjustments	**$ -**	

Note 7b **Reconciling Items**

	Item	Amount	Explanation
1a	Prior period billing adjustments recorded in current year		
1b	Current period billing adjustments recorded in other year(s)		
2a	Unaccounted for Energy Variance (eg. Variance due to significant understated/overstated line loss factor)		
2b	Other reconciling items		
	Total Reconciling Items	$0	

Ontario Energy Board

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

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

Account 1589 - RSVA Global Adjustment				
	Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1				
2				
3				
4				
5				
6				
7				
8				
	Total	-		
	Total principal adjustments included in last approved balance			
	Difference	-		

Account 1588 - RSVA Power				
	Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1				
2				
3				
4				
5				
6				
7				
8				
	Total	-		
	Total principal adjustments included in last approved balance			
	Difference	-		

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

Notes

1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
3) The "Variance RRR vs. 2025 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
4) Principal adjustments to the pro-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
	Reversals of prior approved principal adjustments (auto-populated from table above)			
	1			
	2			
	3			
	4			
	5			
	6			
	7			
	8			
	Total Reversal Principal Adjustments		-	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
	Total Current Year Principal Adjustments		-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1588 - RSVA Power				
Year	Adjustment Description		Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)			
	1			
	2			
	3			
	4			
	5			
	6			
	7			
	8			
	Total Reversal Principal Adjustments		-	
2021	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4	Correction to February 2021 settlement (to be reconciled with Hydro One in Q4	(59,624)	2026
	5	Correction to November 2021 settlement (to be reconciled with Hydro One in Q4	(57,422)	2026
	6	Correction to April 2021 settlement (reconciled with Hydro One in Q4 2025)	(138,934)	2025
	7			
	8			
	Total Current Year Principal Adjustments		(255,981)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(255,981)	

Account 1589 - RSVA Global Adjustment				
Year	Adjustment Description		Amount	Year Recorded in GL
	Reversals of prior year principal adjustments			
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
	Total Reversal Principal Adjustments		-	
2022	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3	Reallocate from GA to Power	(133,239)	2026
	4	Reallocate from GA to Power - year-end settlement true-up	340,123	2026
	5			
	6			
	7			
	8			
	Total Current Year Principal Adjustments		206,884	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		206,884	

Account 1588 - RSVA Power				
Year	Adjustment Description		Amount	Year Recorded in GL
	Reversals of prior year principal adjustments			
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
	Total Reversal Principal Adjustments		-	
2022	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4	Reallocate from GA to Power	133,239	2026
	5	Reallocate from GA to Power - year-end settlement true-up	(340,123)	2026
	6	Correction to 2022 year-end settlement true-up (to be reconciled with Hydro One	(145,452)	2026
	7			
	8			
	Total Current Year Principal Adjustments		(352,335)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		(352,335)	

Year		Account 1589 - RSVA Global Adjustment Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments			
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual		
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	-	
2023	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3	Reallocate from GA to Power	218,692	2026
	4	Correction to 2023 year-end settlement true-up (to be reconciled with	(166,807)	2026
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	51,885	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	51,885	

Year		Account 1588 - RSVA Power Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments			
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	-	
2023	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4	Reallocate from GA to Power	(218,692)	2026
	5	Correction to 2023 year-end settlement true-up (to be reconciled with Hydro One	218,589	2026
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(103)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(103)	

Year		Account 1589 - RSVA Global Adjustment Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments			
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual		
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	-	
2024	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3	Correction to 2024 year-end settlement true-up (to be reconciled with	6,652	2026
	4			
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	6,652	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	6,652	

Year		Account 1588 - RSVA Power Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments			
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
		Total Reversal Principal Adjustments	-	
2024	*Current year principal adjustments*			
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4	Correction to 2024 year-end settlement true-up (to be reconciled with Hydro One	(11,079)	2026
	5			
	6			
	7			
	8			
		Total Current Year Principal Adjustments	(11,079)	
		Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(11,079)	