

October 9, 2025

via RESS

Ms. Nancy Marconi
Registrar
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

**Re: Lakeland Power Distribution Ltd
2026 IRM Distribution Rate Application
OEB File No. EB-2025-0024**

Dear Ms. Marconi,

Please find attached Lakeland Power Distribution Ltd.'s 2026 IRM Distribution Rate Application for rates effective May 1, 2026.

The application includes an electronic filing through the Board's web portal (RESS) and is comprised of:

- Complete copy of the application in PDF form
- Excel version of the 2026 IRM Rate Generator Model
- Excel version of the 2026 Commodity Accounts Analysis Workform
- Excel version of the 2026 IRM Checklist

Should the board have questions regarding this application please contact Andrew Trousdale at atrousdale@lakelandholding.com.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'A. Trousdale', written over a light blue horizontal line.

Andrew Trousdale
Chief Financial Officer
Lakeland Holding Ltd.



Lakeland Power Distribution Ltd.

2026 IRM Electricity Distribution Rate Application

EB-2025-0024

For Rates Effective:
May 1, 2026

Filed: October 9, 2025

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

AND IN THE MATTER OF an Application by Lakeland Power
Distribution Ltd. to the Ontario Energy Board for an Order or Orders
approving or fixing just and reasonable rates and other service
charges for the distribution of electricity as of May 1, 2026.

LAKELAND POWER DISTRIBUTION LTD.

APPLICATION FOR APPROVAL OF 2026 ELECTRICITY DISTRIBUTION RATES

EB-2025-0024

Filed: October 9, 2025

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9 **Appendix Z-1 Z-Factor #1: Centennial MS substation transformer failure June 2024**

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APPLICATION FOR APPROVAL OF 2026 ELECTRICITY DISTRIBUTION RATES

MANAGER'S SUMMARY

3.1 Introduction

- a) The Applicant is Lakeland Power Distribution Ltd. ("Lakeland Power"), a licensed electricity distributor operating pursuant to electricity distribution license ED-2002-0540. The Applicant distributes electricity to over 14,000 residential, commercial and industrial customers within its licensed service territory in the Town of Bracebridge, Town of Huntsville, Town of Parry Sound, Town of Sundridge, Village of Burk's Falls and Municipality of Magnetawan.
- b) Lakeland Power hereby applies to the Ontario Energy Board (the "OEB") pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the "OEB Act") for approval of its proposed distribution rates and other charges, effective May 1, 2026 pursuant to the OEB's Price Cap Incentive Rate Index rate-setting methodology ("Price Cap IR") under the 4th Generation Incentive Regulation Mechanism (IRM).
- c) Lakeland Power has followed the instructions provided in Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications, filed in 2025 for rates taking effect in 2026 ("the Filing Requirements"), issued June 19, 2025; the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("the EDDVAR Report") issued July 31, 2009; and the Guideline: Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges, issued March 31, 2025 ("RTSR Guidelines").
- d) Lakeland Power has verified the accuracy of the billing determinants that were pre-populated in the models.
- e) Lakeland Power has completed the:
 - 2026 IRM Rate Generator Model which is filed in both Excel and Adobe PDF format, in Appendix D.
 - 2026 Commodity Accounts Analysis Workform ("Workform") for 2024 which is filed in both Excel and Adobe PDF format, in Appendix E.
 - 2026 IRM Checklist which is filed in both Excel and Adobe PDF format, in

Appendix G.

- f) Lakeland Power hereby applies for an Order or Orders approving the proposed distribution rates for all rate classes adjusted in accordance with Chapter 3 of the Filing Requirements dated June 19, 2025, and includes the following:

Table 1: Summary of IRM Electricity Distribution Rate Requests

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

- g) Lakeland Power has provided a copy of its Approved 2025 Tariff of Rates and Charges as Appendix B and its proposed 2026 Tariff of Rates and Charges as Appendix C.
- h) Lakeland Power has provided additional information in its 2026 IRM Electricity Distribution Rate Application ("2026 IRM Application") where Lakeland Power has determined that such information may be helpful to the OEB.
- i) Lakeland Power has provided the following certifications signed by a senior officer

in Appendix A:

- Certification Regarding Personal Information.
- Certification of Evidence.
- Certification of Deferral and Variance Account Balances.

j) Lakeland Power will post its 2026 IRM Application and related information as required by the OEB on its website www.lakelandpower.on.ca.

k) Lakeland Power distributes electricity to over 14,000 customers within its licensed service territory including residential, small business, industrial based, Sentinel Lighting, Street Lights, and Unmetered Scattered Load. **All customers will be impacted by this application.**

l) Lakeland Power has made no revisions to RRR data after it was incorporated into the 2026 Commodity Accounts Analysis Workform and the 2026 Rate Generator Model.

m) **Previous OEB Decisions** - Lakeland Power has an order from its 2025 Cost of Service Final Decision and Order (EB-2024-0039) issued June 3, 2025, that will impact Lakeland Power's current 2026 IRM Rate Application. In its 2025 Cost of Service proceeding, Lakeland Power had presented details on a rate calculation error for Non-RPP Class B customers, that impacted the residual balance in Account 1595 (2021) and Account 1595 (2022).

Per this Final Decision and Order, the OEB ordered that:

1. The OEB approves the amount of \$345,659 for inclusion in Account 1595 (2021) and the credit amount of \$50,942 for inclusion in Account 1595 (2022).
2. The OEB approves the carrying charges accumulated on the debit and credit amounts in Account 1595 (2021) and Account 1595 (2022) as they relate to the balances above, respectively and the carrying charges that may accrue prior to final disposition as they relate to these amounts.
3. In its 2026 IRM application, Lakeland Power shall bring forward calculations for rate riders which support the disposition of Account 1595 (2021). In doing so, and subject to any additional direction from the OEB in that proceeding,

Lakeland Power shall include disposition of the under-recovered amount of \$345,659, plus carrying charges, to the Class B Non-RPP customers while keeping the rest of the residual balance in Account 1595 (2021) disposed through the general deferral and variance account rate riders to all customers.

4. In its 2027 IRM application, Lakeland Power shall bring forward calculations for rate riders which support the disposition of Account 1595 (2022). In doing so, and subject to any additional direction from the OEB in that proceeding, Lakeland Power shall include disposition of the over-recovered amount of \$50,942, plus carrying charges, to the Class B Non-RPP customers while keeping the rest of the residual balance in Account 1595 (2021) disposed through the general deferral and variance account rate riders to all customers.

n) Contact information:

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3.2 Proposed Distribution Rates and Other Charges

3.2.1 Price Cap IR Adjustment

The annual adjustment follows an OEB-approved formula that includes components for inflation and the OEB's expectations of efficiency and productivity gains (Price Cap adjustment). The formula is a rate adjustment equal to the inflation factor minus the distributor's X-factor (productivity factor plus stretch factor).

On June 11, 2025, the OEB issued the GDP-IPI inflation factor of 3.7% to be used in the 2026 IRM Rate Generator model.

On August 18, 2025, the OEB posted the electricity distributors' 2025 stretch factor assignments for the 2026 Incentive Rate Mechanism (IRM) rate-setting process. The benchmarking details and assignments are published in the Pacific Economics Group "Empirical Research in Support of Incentive Rate-Setting: 2024 Benchmarking Update" Report to the Ontario Energy Board. Pursuant to this report, Lakeland Power is placed in Group II for the purpose of calculating stretch factors and therefore used a Stretch Factor of 0.15% in the 2026 IRM Application.

Lakeland Power seeks to increase its rates, effective May 1, 2026, based on this approved mechanistic rate adjustment, using the OEB-approved Price Cap Index of 3.55%, as set out in Table 2 below.

Table 2: Calculation of Price Cap Index

Factor	%
Inflation Factor	3.70%
Less: Productivity Factor	0.00%
Less: Stretch Factor	0.15%
Price Cap Index	3.55%

3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism will apply to distribution rates (fixed and variable charges) uniformly across all customer rate classes. The annual adjustment mechanism will

not be applied to other components of delivery rates.

3.2.2 Revenue-to-Cost Ratio Adjustments

There are no previous Board approved adjustments to Lakeland Power's revenue-to-cost ratios required within this application.

3.2.3 Rate Design for Residential Electricity Customers

Lakeland Power's 2019 Cost of Service rate application was the final year of Lakeland Power's transition to a fully fixed monthly distribution service charge for residential customers. As a result, there are no further transition adjustments in the 2026 rate application for rate design.

Total bill increases in the application do not exceed 10% for any customer class therefore a rate mitigation plan is not required.

3.2.4 Proposed Retail Transmission Service Rates

Lakeland Power's proposed Retail Transmission Service Rates ("RTSR") have been calculated in accordance with the RTSR Guidelines and the 2026 IRM Rate Generator Model.

New for 2026 rates, the OEB implemented an Electric Vehicle Charging ("EVC") Rate applicable to certain Electric Vehicle ("EV") charging facilities. The EVC Rate reduces the RTSR charges applied to these facilities to reflect their lower contribution to transmission costs.

Lakeland Power has populated 'Tab 10. RTSR Current Rates' with 2024 data from Lakeland Power's most recent RRR filing, its Loss Factor as approved in Lakeland Power's 2025 Cost of Service Rate Application, and with estimated energy and demand figures for customers who are expected to qualify for the EVC Rate.

The Transmission Network and Connection rates included in 'Tab 11. RTSR – UTRs & Sub-Tx' of the model are those OEB approved Uniform Transmission Rates ("UTR") rates charged by

Hydro One Networks Inc. (“Hydro One”) for 2024 and 2025.

Lakeland Power has updated the 2026 IRM Rate Generator Model, ‘Tab 12. RTSR – Historical Wholesale’, with the billing detail for wholesale transmission from Hydro One.

Lakeland Power provides its proposed RTSRs in Table 3.

Table 3: Proposed Retail Transmission Service Rates

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	0.0093	122,158,971	0	1,138,420	40.9%	1,138,420	0.0093
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085	63,560,711	0	539,090	19.4%	539,090	0.0085
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	3.7167	290,243	290,243	1,078,740	38.8%	1,078,740	3.7167
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kWh	0.6318	22,929	22,929	14,487	0.5%	14,487	0.6318
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085	180,719	0	1,533	0.1%	1,533	0.0085
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6447	86	86	227	0.0%	227	2.6447
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6148	3,082	3,082	8,060	0.3%	8,060	2.6148

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	122,158,971	0	915,429	40.7%	915,429	0.0075
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069	63,560,711	0	436,616	19.4%	436,616	0.0069
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	3.0317	290,243	290,243	879,943	39.1%	879,943	3.0317
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kWh	0.5154	22,929	22,929	11,818	0.5%	11,818	0.5154
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069	180,719	0	1,241	0.1%	1,241	0.0069
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1557	86	86	185	0.0%	185	2.1558
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1366	3,082	3,082	6,586	0.3%	6,586	2.1366

Lakeland Power acknowledges that once 2026 UTR and Hydro One’s sub-transmission rates are approved by the OEB effective January 1, 2026, OEB staff will adjust the 2026 IRM Rate Generator Model accordingly to reflect the changes on Lakeland Power’s proposed RTSRs.

3.2.5 Low Voltage Service Rates

On June 19, 2025, the OEB issued its updated Chapter 3 Filing Requirements which provide embedded or partially embedded distributors with the option to update their Low Voltage (LV) service rates.

Lakeland Power is a partially embedded distributor with Hydro One being the host distributor. Lakeland Power is charged as a Sub-Transmission customer based on two Supply Points, Muskoka TS and Parry Sound TS.

Lakeland Power is seeking to update its LV service rates using the calculations embedded in the 2026 IRM model on ‘Tab 16.1 LV Expense’ and ‘Tab 16.2 LV Service Rate’.

The 2026 projected LV service rates are based on the most recent year of LV Charges, in this case, 2024. Lakeland Power has provided the LV rates and charges that Lakeland Power was

charged by Hydro One in 2024 in Table 4 below.

Table 4: LV Rates & Costs Charged by Hydro One to Lakeland Power

Hydro One Host Distributor LV Charges	2024 Rates	2024 Charges
LVDS Charges	\$ 2.0255	\$ 240,898
Common ST Lines	\$ 1.6301	\$ 853,010
Rate Riders Vol	\$0.1812/\$0.1480	-\$ 23,518
H1 Mthly Service Charge	\$ 824.28	\$ 168,153
H1 Meter Charge	\$ 417.59	\$ 60,133
		\$ 1,298,676

The actual LV charges that Lakeland Power has been charged by Hydro One, over the last five-year period 2020-2024, are detailed in Table 5.

Table 5: Historical LV Costs by Charge Type for 2020-2024

Actual LV Costs by Charge Type	2020	2021	2022	2023	2024
LVDS Charges	\$ 177,379	\$ 192,496	\$ 205,751	\$ 269,250	\$ 240,898
Common ST Lines	\$ 718,667	\$ 762,579	\$ 870,301	\$ 815,300	\$ 853,010
Rate Riders Vol	\$ 41,657	\$ 104,823	\$ 28,996	\$ (133,079)	\$ (23,518)
H1 Mthly Service Charge	\$ 114,118	\$ 118,918	\$ 125,046	\$ 167,948	\$ 168,153
H1 Meter Charge	\$ 84,627	\$ 105,105	\$ 110,889	\$ 60,133	\$ 60,133
Rate Riders Fixed	\$ 2,666	\$ 489	\$ 7,381	\$ 3,690	\$ -
TOTAL LV Charges	\$ 1,139,114	\$ 1,284,410	\$ 1,348,363	\$ 1,183,242	\$ 1,298,676
YOY \$		\$ 145,296	\$ 63,953	\$ (165,121)	\$ 115,433
YOY %		13%	5%	-12%	10%

The year-over-year (YOY) variances reported in the above table are due to the following factors:

2021 Variance – LV costs increased by \$146K due to rate increases that came into effect January 1, 2021 per Hydro One’s OEB-approved rate order EB-2020-0030 plus a slight 2% increase in kW.

2022 Variance – LV costs increased by \$64K due to rate increases that came into effect January 1, 2022 per Hydro One’s OEB-approved rate order EB-2021-0032 plus an 8% increase in kW.

2023 Variance – LV costs decreased by \$(165)K due to rate decreases that came into effect January 1, 2023 per Hydro One’s OEB-approved rate order EB-2021-0110 plus a 1% decrease in kW. Hydro One’s rate order had two rate riders that were only applicable for the first six months of the year (expired June 30, 2023) thus contributing to a larger rate variance impact in 2023 over 2022.

2024 Variance – LV costs increased by \$115K due to rate increases that came into effect January 1, 2024 per Hydro One’s OEB-approved rate order EB-2023-0030 offset by a 1% decrease in kW. Hydro One’s rate order had a credit rate rider that was only applicable to the first six months of the year (expired June 30, 2024) thus contributing to a larger rate variance impact in 2024 over 2023.

In Table 6, Lakeland Power has summarized Hydro One’s 2020-2024 LV rates as approved in the rate orders mentioned above.

Table 6: Hydro One Approved LV Rates

Hydro One LV Approved Rates	2020	2021	2022	2023	2024
LVDS Charge kW	\$ 1.5363	\$ 1.6771	\$ 1.6888	\$ 1.9296	\$ 2.0255
Common ST Lines kW	\$ 1.4854	\$ 1.5335	\$ 1.6208	\$ 1.5442	\$ 1.6301
Rate Riders Vol *only eff to Jun 30/23		\$ 0.0540	\$ 0.0540	\$ 0.0540	\$ -
H1 Mthly Service Charge	\$ 559.4000	\$ 582.7400	\$ 612.9700	\$ 824.2800	\$ 824.2800
H1 Meter Charge	\$ 587.6900	\$ 729.5600	\$ 770.0600	\$ 417.5900	\$ 417.5900
Rate Riders Fixed *only eff to Jun 30/23	\$ 13.0700	\$ 36.1800	\$ 36.1800	\$ 36.1800	\$ -
Rate Riders Fixed		\$ (15.7000)			
Rate Riders Vol *only eff to Jun 30/24					\$ (0.3292)
Rate Riders Vol	\$ (0.3542)	\$ (0.2164)		\$ (0.3292)	\$ 0.1480

Lakeland Power’s projected 2026 LV charges, based on 2024 actual LV charges, are allocated in proportion to the transmission connection rate revenues for each customer class as approved. Table 7 shows the 2024 LV charge allocation to each customer class.

Table 7: IRM Rate Generator Model Tab 16.2: LV Service Rate

Rate Class	Units	Allocation based on Tx-Connection Revenue %	Allocated 2023 LV Expense	Total Metered kWh	Total Metered kW	Loss Adjusted Billed kWh	LV Rate/kWh	LV Rate/kW
RESIDENTIAL SERVICE CLASSIFICATION	kWh	40.7%	527949.52	114,681,723	0	122,158,971	0.0046	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	19.4%	251806.66	59,670,213	0	63,560,711	0.0042	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	39.6%	514299.60	120,666,797	313,172	0	0.0000	1.6422
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0.1%	715.94	169,657	0	180,719	0.0042	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	0.0%	106.62	30,873	86	0	0.0000	1.2433
STREET LIGHTING SERVICE CLASSIFICATION	kW	0.3%	3798.04	1,061,877	3,082	0	0.0000	1.2322
Total		100.0%	1298676.39					

Lakeland Power has provided the current LV services rates and the proposed LV service rates in Table 8.

Table 8: Lakeland Power Current and Proposed LV service rates by Class for 2026

LV Rates by Class	Unit	Current LV Rate	Proposed LV Rate
Residential	kWh	\$ 0.0042	\$ 0.0046
GS<50	kWh	\$ 0.0039	\$ 0.0042
GS>50 to 4,999	kW	\$ 1.6033	\$ 1.6422
Unmetered Scattered Load	kWh	\$ 0.0039	\$ 0.0042
Sentinel Lighting	kW	\$ 1.1401	\$ 1.2433
Street Lighting	kW	\$ 1.1299	\$ 1.2322

Through its 2026 IRM application, Lakeland Power is requesting approval of these proposed LV service rates provided above.

3.2.6 Review and Disposition of Group 1 Deferral and Variance Account Balances

Continuity Schedule

Chapter 3 of the Board's Filing Requirements and the EDDVAR Report provide that under the Price Cap IR, the distributor's Group 1 audited account balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application, Group 1 balances as of December 31, 2024, to determine if the threshold has been exceeded. Lakeland Power's Group 1 balances do exceed this threshold and Lakeland Power has requested to dispose of the Group 1 account balances over a one-year disposition.

Lakeland Power has completed the 2026 IRM Rate Generator model 'Tab 3: Continuity Schedule' with December 31, 2024, Group 1 account balances and projected interest to April 30, 2026, based on the Board's prescribed rates. Deferral and RSVA balances match the 2024 Audited Financial Statements.

Lakeland Power's Group 1 balances proposed for disposition are presented in Table 9 below. The total Group 1 balance claim is \$554,036. This balance, however, is reflected in 'Tab 3. Continuity Schedule' as \$153,062. The resulting difference of \$400,973 reflects the balance in Account 1595 (2021) Class B Non-RPP rate error adjustment that was reviewed in Lakeland Power's 2025 Cost of Service application and approved for inclusion in Account 1595 (2021) in its Final Decision and Order issued June 3, 2025 [see Section 3.1 m) 1) above]. Per this Final Decision and Order, Lakeland Power was directed to present and request in this 2026 IRM, disposition of this Account 1595 (2021) Class B Non-RPP adjustment balance with its own rate rider, applicable only to Class B Non-RPP customers. The residual balance left in Account 1595 (2021) would then be disposed of through the general Group 1 DVA rate rider to all customers.

Table 9: Group 1 Deferral and Variance Account Balances Proposed for Disposition

Account Description	USoA	2024 Principal Balance (Adj for Disposition in 2025)	2024 Principal Balance Adj 1595 (2021) Class B Non-RPP	Carrying Charge Balance (Adj for Disposition in 2025)	2024 Carrying Charges Adj 1595 (2021) Class B Non-RPP	2025 Projected Carrying Charges	Total Claim for Disposition	Last Year Disposed
LV Variance Account	1550	-\$ 3,220		\$ 2,175		-\$ 133	-\$ 1,178	2023
Smart Metering Entity Charge Variance Account	1551	-\$ 12,806		-\$ 957		-\$ 528	-\$ 14,292	2023
RSVA - Wholesale Market Service Charge	1580	-\$ 260,818		-\$ 961		-\$ 10,759	-\$ 272,537	2023
Variance WMS - Sub-account CBR Class A	1580	\$ -		\$ -		\$ -	\$ -	2023
Variance WMS - Sub-account CBR Class B	1580	\$ 27,052		-\$ 320		\$ 1,116	\$ 27,848	2023
RSVA - Retail Transmission Network Charge	1584	\$ 8,953		\$ 5,420		\$ 369	\$ 14,742	2023
RSVA - Retail Transmission Connection Charge	1586	\$ 49,593		\$ 2,836		\$ 2,046	\$ 54,475	2023
RSVA - Power	1588	-\$ 55,805		-\$ 5,478		-\$ 2,302	-\$ 63,585	2023
RSVA - Global Adjustment	1589	\$ 311,420		\$ 343		\$ 12,846	\$ 324,609	2023
Disposition and Recovery/Refund of Regulatory Balances (2020) - Residual	1595	-\$ 104,249		\$ 112,187		-\$ 4,300	\$ 3,638	-
Disposition and Recovery/Refund of Regulatory Balances (2021) - Residual	1595	\$ 490,851	-\$ 345,659	-\$ 30,783	-\$ 41,056	\$ 5,989	\$ 79,343	-
Total Group 1 Balance		\$ 450,971	-\$ 345,659	\$ 84,462	-\$ 41,056	\$ 4,344	\$ 153,062	
RSVA - Global Adjustment		\$ 311,420	\$ -	\$ 343	\$ -	\$ 12,846	\$ 324,609	
Total Group 1 Balances excluding RSVA-Global Adjustment & DVA 1595 (2021) Class B Non-RPP Adj		\$ 139,551	-\$ 345,659	\$ 84,119	-\$ 41,056	-\$ 8,502	-\$ 171,546	
DVA 1595 (2021) to Class B Non-RPP		\$ -	\$ 345,659	\$ -	\$ 41,056	\$ 14,258	\$ 400,973	
Total Group 1 Balance Claim							\$ 554,036	

Explanation of Variance Between Proposed Disposition and RRR

Table 10 identifies the Group 1 account balances presented in the 2026 IRM Rate Generator model 'Tab 3: Continuity Schedule' that differ from the account balances as

reported through the 2024 RRR Trial Balance.

Table 10: Reconciliation of Variance Account Balances to RRR Trial Balance

		2.1.7 RRR ⁵		
Account Descriptions	Account Number	Total Claim	Account Disposition: Yes/No?	Variance RRR vs. 2024 Balance (Principal + Interest)
Group 1 Accounts				
LV Variance Account	1550	(1,178)		(29,713)
Smart Metering Entity Charge Variance Account	1551	(14,292)		(43,845)
RSVA - Wholesale Market Service Charge ⁵	1580	(272,537)		(616,085)
Variance WMS – Sub-account CBR Class A ⁵	1580	0		0
Variance WMS – Sub-account CBR Class B ⁵	1580	27,848		31,401
RSVA - Retail Transmission Network Charge	1584	14,742		55,950
RSVA - Retail Transmission Connection Charge	1586	54,474		157,919
RSVA - Power ⁴	1588	(63,585)		(304,996)
RSVA - Global Adjustment ⁴	1589	324,609		440,923
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	3,638	Yes	24,683
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	79,342	Yes	706,536
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0	No	(44,510)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	No	4,368
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	No	153,923
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0	No	0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>				
RSVA - Global Adjustment requested for disposition	1589	324,609		440,923
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(171,547)		64,228
Total Group 1 Balance requested for disposition		153,062		505,151
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0
Total Group 1 balance including Account 1568 requested for disposition		153,062		505,151

DVA Account 1595 (2020)

The variance of \$16,744, for Account 1595 (2020), reflects the amount that Class A customers were charged, in error, for Rate Riders for Disposition of Global Adjustment – Applicable for Non-RPP Class B customers only, from May 2020 through to April 2021. Table 11 shows the balances to be recovered from the six Class A customers affected.

Table 11: Class A Customers Billed Non-RPP GA Rate Rider 2020-2021

Class A Customer	Rate Year	Billed kWh	Approved Rate \$/kWh	Billing Error \$
Class A Customer #1	May20-Apr21	2,780,007	\$ (0.0004)	(1,112)
Class A Customer #2	May20-Apr21	9,516,496	\$ (0.0004)	(3,807)
Class A Customer #3	May20-Apr21	11,696,457	\$ (0.0004)	(4,679)
Class A Customer #4	May20-Apr21	14,614,120	\$ (0.0004)	(5,846)
Class A Customer #5	May20-Apr21	7,272,003	\$ 0.0002	1,454
Class A Customer #6	May20-Apr21	6,889,352	\$ (0.0004)	(2,756)
2020 Rate Year		52,768,434		(16,744)

DVA Account 1595 (2021)

The variance of \$633,183, for Account 1595 (2021), consists of two balances:

a) \$246,468 and b) \$386,715.

a) \$246,468 - Class A customers were charged, in error, for Rate Riders for Disposition of Global Adjustment – Applicable for Non-RPP Class B customers only, from May 2021 through to January 2022, as presented in Table 12.

Table 12: Class A Customers Billed Non-RPP GA Rate Rider 2021-2022

Class A Customer	Rate Year	Billed kWh	Approved Rate \$/kWh	Billing Error \$
Class A Customer #1	May21-Jan22	2,587,418	\$ (0.0060)	(15,525)
Class A Customer #2	May21-Jan22	7,590,330	\$ (0.0060)	(45,542)
Class A Customer #3	May21-Jan22	8,963,364	\$ (0.0060)	(53,780)
Class A Customer #4	May21-Jan22	11,012,647	\$ (0.0060)	(66,076)
Class A Customer #5	May21-Jan22	5,687,129	\$ (0.0060)	(34,123)
Class A Customer #6	May21-Jan22	5,237,157	\$ (0.0060)	(31,423)
2021 Rate Year		41,078,044		(246,468)

b) \$386,715 - rate calculation error in the 2021 IRM for the 1595 (2021) rate rider which impacted Class B Non-RPP customers for 2021 to 2022. The balance due to this rate calculation error is a principal balance of \$345,659 plus carrying charges to December 31, 2024, as per Table 13.

Table 13: 2021 IRM Rate Rider Calculation Error Balance in 1595 (2021)

Account Description	USoA	2024 Principal Balance (Adj for Disposition in 2025)	2024 Principal Balance Adj 1595 (2021) Class B Non-RPP	2024 Carrying Charge Balance (Adj for Disposition in 2025)	2024 Carrying Charges Adj 1595 (2021) Class B Non-RPP	Total Adj Balance on Continuity Schedule
DVA 1595 (2021) to Class B Non-RPP	1595	\$ -	\$ 345,659	\$ -	\$ 41,056	\$ 386,715
2025 Projected Carrying Costs						\$ 14,258
Total Claim for Disposition						\$ 400,973

Both account balances from above were addressed in Lakeland Power's 2025 Cost of Service application EB-2024-0039. During settlement, it was agreed that Lakeland Power would correct issue a) through billing adjustments to the six Class A Customers that were impacted and remove those balances from the 1595 (2020) and 1595 (2021) accounts so the residual balances could be disposed of in future IRM applications. Lakeland Power had reflected the above billing adjustment in the total claim amount for 1595 (2020) and

1595 (2021) in the continuity schedule for 2024 balances but had not recorded the actual billing adjustment until May 2025 so it was not included in the 2024 RRR Trial Balance.

Following partial settlement in March 2025, Lakeland Power had one partially unsettled issue. The Parties were unable to settle the amounts to be included in Account 1595 (2021) in relation to the rate calculation error for Non-RPP Class B GA customers for 2021 to 2022. Table 14 shows the calculation of the impact of this rate error that was reviewed during the 2025 Cost of Service process, which left Lakeland Power with an under-recovery of \$345,659 for 2021. In this 2026 IRM Rate Generator Model, 'Tab 3. Continuity Schedule', Lakeland Power has deducted this balance from Account 1595 (2021) under the 'Principal Adjustments during 2024' column and 'Interest Adjustment during 2024' column in order for the remaining residual balance of 1595 (2021) to flow through to the Group 1 Balance rate rider and be reflected properly on 'Tab 20. Final Tariff Schedule'. However, the 2024 RRR Trial Balance has these balances included.

Table 14: 2021 IRM Rate Rider Calculation Error for 1595 (2021)

Customer Class	ACTUAL Metered Non-RPP kWh (no loss)	Rate per Approved 2021 Rate Order	1595 Non-RPP GA Billed to Class B only	ADJUSTED Rate should be	1595 Non-RPP GA Should Have Been Billed to Class B only	Balance due to Rate Error to be Recovered from Non-RPP Class B Customers
RESIDENTIAL SERVICE CLASSIFICATION	929,193	\$ (0.0060)	\$ (5,575)	\$ 0.0003	\$ 279	\$ (5,854)
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	6,951,627	\$ (0.0060)	\$ (41,710)	\$ 0.0003	\$ 2,085	\$ (43,795)
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	46,662,696	\$ (0.0060)	\$ (279,976)	\$ 0.0003	\$ 13,999	\$ (293,975)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	600	\$ (0.0060)	\$ (4)	\$ 0.0003	\$ 0	\$ (4)
SENTINEL LIGHTING SERVICE CLASSIFICATION	-	-	-	-	-	-
STREET LIGHTING SERVICE CLASSIFICATION	322,422	\$ (0.0060)	\$ (1,935)	\$ 0.0003	\$ 97	\$ (2,031)
	54,866,539		\$ (329,199)		\$ 16,460	\$ (345,659)

Lakeland confirms that no adjustments have been made to balances previously approved by the OEB on a final basis.

Deferral and Variance Account 1595 (2021)

As identified above, in Lakeland Power's 2025 Cost of Service rate application EB-2024-0039, details were provided on a rate calculation error for the 1595 (2021) rate rider which impacted Non-RPP Class B customers for 2021 to 2022. Specifically, the 2021 total Class B Non-RPP consumption was negative, mainly because the total Non-RPP consumption in the GS>50kW rate class was significantly understated (missing Parry Sound data following rate harmonization). This resulted in the Class B Non-RPP consumption to be negative once the Class A Non-RPP consumption was deducted

1 from the total Non-RPP consumption for this rate class. This rate error in 2021 resulted
2 in Lakeland Power refunding the GA rate riders to customers at \$(0.0060)/kWh rather
3 than collecting from them at \$0.0003/kWh. This resulted in an under-collection from
4 customers in the amount of \$345,659 which was recorded as a debit in the principal
5 balance in Account 1595 (2021). This under-collection of \$345,659 plus accumulated
6 carrying charges, accounts for the bulk of the balance being requested for 1595 (2021).

7
8 Per Lakeland Power's Final Decision and Order for EB-2024-0039 issued on June 3,
9 2025, the OEB approved the above amount of \$345,659 for inclusion in Account 1595
10 (2021) as well as the carrying charges accumulating until final disposition. The Order
11 also stated that in its 2026 IRM application, Lakeland Power shall bring forward
12 calculations for rate riders that would support the disposition of Account 1595 (2021).
13 It shall include disposition of the under-recovered amount of \$345,659, plus carrying
14 charges, to Class B Non-RPP customers while keeping the rest of the residual balance
15 of Account 1595 (2021) disposed through the general deferral and variance account
16 rate riders to all customers.

17
18 On this \$345,659 balance, Lakeland Power has calculated carrying charges to April 30,
19 2026, of \$55,314, which totals a recoverable balance of \$400,973. The calculated
20 carrying charges are presented in Table 15.

21

1 **Table 15: Carrying Charges on 1595 (2021) Non-RPP Class B Rate Adjustment**

	A/C 1595 - 2021 Under-Recovery	OEB Prescribed Interest Rate	A/C 1595 - 2021 Carrying Charges	
Balance at May 2022	\$ 345,659			
May-22		1.02%	\$ 293.81	
Jun-22		1.02%	\$ 293.81	
Jul-22		2.20%	\$ 633.71	
Aug-22		2.20%	\$ 633.71	
Sep-22		2.20%	\$ 633.71	
Oct-22		3.87%	\$ 1,114.75	
Nov-22		3.87%	\$ 1,114.75	
Dec-22		3.87%	\$ 1,114.75	
Jan-23		4.73%	\$ 1,362.47	
Feb-23		4.73%	\$ 1,362.47	
Mar-23		4.73%	\$ 1,362.47	
Apr-23		4.98%	\$ 1,434.48	
May-23		4.98%	\$ 1,434.48	
Jun-23		4.98%	\$ 1,434.48	
Jul-23		4.98%	\$ 1,434.48	
Aug-23		4.98%	\$ 1,434.48	
Sep-23		4.98%	\$ 1,434.48	
Oct-23		5.49%	\$ 1,581.39	
Nov-23		5.49%	\$ 1,581.39	
Dec-23		5.49%	\$ 1,581.39	
Jan-24		5.49%	\$ 1,581.39	
Feb-24		5.49%	\$ 1,581.39	
Mar-24		5.49%	\$ 1,581.39	
Apr-24		5.49%	\$ 1,581.39	
May-24		5.49%	\$ 1,581.39	
Jun-24		5.49%	\$ 1,581.39	
Jul-24		5.20%	\$ 1,497.86	
Aug-24		5.20%	\$ 1,497.86	
Sep-24		5.20%	\$ 1,497.86	
Oct-24		4.40%	\$ 1,267.42	
Nov-24		4.40%	\$ 1,267.42	
Dec-24		4.40%	\$ 1,267.42	\$ 41,056
Jan-25		3.64%	\$ 1,048.50	
Feb-25		3.64%	\$ 1,048.50	
Mar-25		3.64%	\$ 1,048.50	
Apr-25		3.16%	\$ 910.24	
May-25		3.16%	\$ 910.24	
Jun-25		3.16%	\$ 910.24	
Jul-25		2.91%	\$ 838.22	
Aug-25		2.91%	\$ 838.22	
Sep-25		2.91%	\$ 838.22	
Oct-25		2.91%	\$ 838.22	
Nov-25		2.91%	\$ 838.22	
Dec-25		2.91%	\$ 838.22	
Jan-26		2.91%	\$ 838.22	
Feb-26		2.91%	\$ 838.22	
Mar-26		2.91%	\$ 838.22	
Apr-26		2.91%	\$ 838.22	\$ 14,258
Balance at Apr 2026	\$ 345,659		\$ 55,314	\$ 55,314

2
3
4 The following rate rider, as shown in Table 16, is proposed to recover this Account 1595
5 (2021) balance of \$400,973, applicable to Non-RPP Class B customers. Lakeland
6 Power has used the Total 2024 Metered Non-RPP kWh consumption for Class B

customers as the allocator for this rate rider, the same that is used in the IRM model to calculate the GA Rate Rider.

Table 16: Rate Rider for Account 1595 (2021) portion Applicable to Non-RPP Class B

		Total Metered Non-RPP 2024 Consumption excluding WMP	Total Metered 2024 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	2024 Consumption for Customers that Transitioned Between Class A and B during the period GA	Metered 2024 Consumption for Current Class B Customers (Non- RPP Consumption excluding WMP, Class A and Transition	% of total kWh	Total 1595 (2021) \$ allocated to Current Class B Customers	Deferral/Variance Account Rate Rider 1595 (2021) ADJ for Non-RPP Class B
		kWh	kWh	kWh	kWh			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	851,159	0	0	851,159	1.2%	\$4,639	\$0.0055
GENERAL SERVICE LESS THAN 50 KW SERVICE	kWh	8,763,331	0	0	8,763,331	11.9%	\$47,766	\$0.0055
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	116,128,331	53,138,056	0	62,990,276	85.6%	\$343,339	\$0.0055
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	600	0	0	600	0.0%	\$3	\$0.0050
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0
STREET LIGHTING SERVICE CLASSIFICATION	kWh	958,579	0	0	958,579	1.3%	\$5,225	\$0.0055
Total		126,701,999	53,138,056	0	73,563,945	100.0%	\$400,972	

The residual left in 1595 (2021), a recoverable balance of \$79,342, is included in the Group 1 DVA Rate Rider applicable to all customers.

Deferral and Variance Account (DVA) Rate Riders

Lakeland Power is proposing three DVA rate riders, to recover its adjusted Total Group 1 Balance of \$153,062, as well as one additional separate rate rider for 1595 (2021) Non-RPP Class B Balance of \$400,973. These balances are summarized in Table 17 below.

Table 17: Group 1 Balances for Proposed Rate Riders

Rate Rider Account Description	Total Disposition Balance for Rate Rider
1580 CBR Class B	\$ 27,848
1588 Global Adjustment Class B Non-RPP	\$ 324,609
Group 1 Balances excluding above	-\$ 199,394
Total Group 1 Balance	\$ 153,062
DVA 1595 (2021) to Class B Non-RPP	\$ 400,973

Tables 18-21 show the calculation of the proposed DVA rate riders for the balances shown above.

Table 18: Group 1 DVA Rate Rider - 1580 CBR Class B

Class	1580 - CBR					Unit
	% of Total Class B kWh	Class B Balance for Disposition	Metered Class B kWh	Metered Class B kW	1580 - CBR Class B Rate Rider	
Residential	47.2%	\$ 13,135	114,681,723	-	\$ 0.0001	kWh
GS<50	24.5%	\$ 6,834	59,670,213	-	\$ 0.0001	kWh
GS>50 to 4,999	27.8%	\$ 7,734	67,528,742	191,774	\$ 0.0403	kW
Unmetered Scattered Load	0.1%	\$ 19	169,657	-	\$ 0.0001	kWh
Sentinel Lighting	0.0%	\$ 4	30,873	86	\$ 0.0466	kW
Street Lighting	0.4%	\$ 122	1,061,877	3,082	\$ 0.0396	kW
		\$ 27,848	243,143,085	194,942		

Table 19: Group 1 DVA Rate Rider - 1589 Global Adjustment Class B

Class	1588 - Non-RPP Class B			1588 - NON-RPP Class B		Unit
	% of Total NON-RPP Class B kWh	GA Balance for Disposition	Metered NON-RPP Class B kWh	GA Rate Rider		
Residential	1.2%	\$ 3,756	851,159	\$ 0.0044		kWh
GS<50	11.9%	\$ 38,669	8,763,331	\$ 0.0044		kWh
GS>50 to 4,999	85.6%	\$ 277,951	62,990,276	\$ 0.0044		kWh
Unmetered Scattered Load	0.0%	\$ 3	600	\$ 0.0050		kWh
Sentinel Lighting	0.0%	\$ -	-	\$ -		kWh
Street Lighting	1.3%	\$ 4,230	958,579	\$ 0.0044		kWh
		\$ 324,609	73,563,945			

Table 20: Group 1 DVA Rate Rider - Group 1 Remaining

Class	Group 1 DVA Remaining						Unit
	% of Total 2021 kWh	% of 2021 Customers	Balance for Disposition	Metered kWh	Metered kW	Group 1 Rate Rider	
Residential	38.7%	84.7%	-\$ 84,349	114,681,723	-	-\$ 0.0007	kWh
GS<50	20.1%	15.3%	-\$ 39,277	59,670,213	-	-\$ 0.0007	kWh
GS>50 to 4,999	40.7%	0.0%	-\$ 75,003	120,666,797	313,172	-\$ 0.2395	kW
Unmetered Scattered Load	0.1%	0.0%	-\$ 104	169,657	-	-\$ 0.0006	kWh
Sentinel Lighting	0.0%	0.0%	-\$ 17	30,873	86	-\$ 0.1956	kW
Street Lighting	0.4%	0.0%	-\$ 644	1,061,877	3,082	-\$ 0.2091	kW
			-\$ 199,393	296,281,141	316,340		

Table 21: Group 1 DVA Rate Rider - 1595 (2021) Adj for Non-RPP Class B

Class	% of Total NON-RPP Class B kWh	1595 (2021) - NON-RPP Class B Adj Balance for Disposition		1595 (2021) - NON-RPP Class B Adj Rate Rider		Unit
		Metered NON-RPP Class B kWh				
Residential	1.2%	\$ 4,639	851,159	\$ 0.0055		kWh
GS<50	11.9%	\$ 47,766	8,763,331	\$ 0.0055		kWh
GS>50 to 4,999	85.6%	\$ 343,339	62,990,276	\$ 0.0055		kWh
Unmetered Scattered Load	0.0%	\$ 3	600	\$ 0.0050		kWh
Sentinel Lighting	0.0%	\$ -	-	\$ -		kWh
Street Lighting	1.3%	\$ 5,225	958,579	\$ 0.0055		kWh
		\$ 400,972	73,563,945			

Wholesale Market Participants

At the time of submission, Lakeland Power has no wholesale market participants.

3.2.6.1 Commodity Accounts 1588 and 1589

On May 23, 2023, the OEB aligned the Ultra-Low Overnight ("ULO") price plan with the Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment, to support the implementation of ULO pricing. On April 28, 2025, the OEB issued an update to the Accounting Guidance for the commodity accounts, resulting from the Independent Electricity System Operator's ("IESO") Market Renewal Program ("MRP").

Lakeland Power confirms it is recording all transactions in Accounts 1588 and 1589 in the year(s) in accordance with the respective versions of the Accounting Guidance.

Lakeland Power's Account 1588 and Account 1589 balances were last approved for disposition for 2023 balances, on a final basis, in its 2025 Cost of Service rate application (EB-2024-0039).

Class A Customers

Lakeland Power has seven Class A customers since July 1, 2022. Class A customers are billed their share of the actual Global Adjustment, charged by the IESO, based on their individual Peak Demand Factor. As such, the balance in Lakeland Power's USoA 1589-GA Class A is zero.

1 It confirms it did not have any customers transition between Class A and Class B during the
2 period accounts 1589-GA or 1580 Sub-Account CBR B balances accumulated.

3 4 **Class B Customers**

5 Lakeland Power's Non-RPP Class B customers are billed GA at the IESO's 1st Estimate GA
6 rate. The billed amounts are tracked in the applicable USoAs 4006-4055 depending on
7 customer classifications. The actual GA that Lakeland Power pays to both the IESO and
8 Hydro One for Non-RPP Class B customers is at the IESO's Actual GA rate. The GA costs
9 relating to Non-RPP Class B customer consumption are tracked in USoA 4707 Charges –
10 Global Adjustment.

11 12 **Group 1 DVA Rate Rider - 1589 Global Adjustment Class B**

13 As shown in Table 19 above, Lakeland Power is requesting the 2024 debit balance of
14 \$324,609 in Account 1589 be recovered from all Class B Non-RPP customers. Lakeland
15 Power confirms it did not have any customers transition between Class A and Class B during
16 the period Account 1589-GA balances accumulated.

17 18 **Commodity Accounts Analysis Workform**

19 Lakeland Power has completed the Commodity Accounts Analysis Workform for balances
20 that accumulated during 2024 and included it as Appendix E of this application. It has also
21 filed the live excel Workform through the OEB portal.

22 Lakeland Power advises the filed Commodity Accounts Analysis Workform has an Account
23 1589 variance of 0.2% and Account 1588 variance of -0.02%, both of which are under the +/-
24 1% threshold.

25 There are no Principal Adjustments to report in the Principal Adjustments Tab of the
26 workform, and Lakeland Power confirms the information included in the workform reconciles
27 to the DVA Continuity Schedule of the 2026 IRM Rate Generator model.

28 29 30 **3.2.6.2 Capacity Based Recovery (CBR)**

31 Lakeland Power follows the OEB's Accounting Guidance on CBR issued on July 25, 2016. The
32 variance recorded in Account 1580 Variance – WMS, Sub-account CBR Class B is the
33 difference between the billed WMS revenues booked to Account 4062 Billed - WMS, Sub-

account CBR Class B and the charges from the IESO under Charge Type 1351 and booked to Account 4708 Charges - WMS, Sub-account CBR Class B.

Class A customers are billed their share of the actual CBR, charged by the IESO under Charge Type 1350, based on their respective Peak Demand Factor. All amounts billed to Class A customers are recorded in Account 4062 Billed – WMS, Sub-account CBR Class A which are equal to the amounts charged by the IESO, recorded in Account 4708 Charges – WMS, Sub-account CBR Class A. As such the balance in Account 1580 Variance – WMS, Sub-account CBR Class A is zero.

Lakeland Power certifies that the proposed disposition of Account 1580 Sub-account CBR Class B is in accordance with the CBR Accounting Guidance and further certifies that Lakeland Power has various processes and procedures to ensure accuracy and completeness of DVA accounts.

Group 1 DVA Rate Rider - 1580 CBR Class B

As shown in Table 18 above, Lakeland Power is requesting the 2024 debit balance of \$27,848 in Account 1580 – WMS, Sub-account CBR Class B be recovered from all Class B customers. Lakeland Power confirms it did not have any customers transition between Class A and Class B during the period Account 1580 – WMS, Sub-account CBR Class B balances accumulated. The balance in this account will be disposed over the default period of one year.

3.2.6.3 Disposition of Account 1595

According to the OEB's Chapter 3 filing requirements, distributors only become eligible to seek disposition of residual balances of Account 1595 sub-accounts two years after the expiry of the rate rider. As such, Lakeland Power is seeking disposition of the residual balance of its:

- Account 1595 (2020) - \$3,638 debit balance
- Account 1595 (2021) - \$480,316 debit balance less Adjustment to Non-RPP Class B Customers of \$400,973 = Residual \$79,343 debit balance

Account 1595 (2020)

The 2020 DVA Rate Riders, approved on a final basis as part of the 2020 IRM rate proceeding, with disposition over a one year period, expired on April 30, 2021. The balance of Account 1595 (2020) has been audited as part of the 2023 and 2024 year-end audits. Lakeland Power has leveraged the original allocations from the 2020 IRM application to reallocate the residual debit balance. Lakeland Power confirms the residual balance in Account 1595 sub-account for the 2020 vintage year has not been previously disposed.

Account 1595 (2021)

The 2021 DVA Rate Riders, approved on a final basis as part of the 2021 IRM rate proceeding, with disposition over a one year period, expired on April 30, 2022. As explained on pages 19-23 above, in Lakeland Power's 2025 Cost of Service rate application EB-2024-0039, details were provided on a rate calculation error for the 1595 (2021) rate rider which impacted Non-RPP Class B customers for 2021 to 2022. This rate error resulted in an under-collection from customers of \$345,659. This debit balance plus accumulated carrying charges of \$55,314 totals \$400,973 which accounts for the bulk of the balance being requested for 1595 (2021). The Order also stated that in its 2026 IRM application, Lakeland Power shall bring forward calculations for rate riders that would support the disposition of this under-recovery to the Class B Non-RPP customers while keeping the rest of the residual balance in Account 1595 (2021) disposed through the general deferral and variance account rate riders to all customers.

After separating the above rate error under-recovery of \$400,973, the resulting residual balance in 1595 (2021) is a debit balance of \$79,343. Lakeland Power has leveraged the original allocations from the 2021 IRM application to reallocate this residual debit balance.

The balance of Account 1595 (2021) has been audited as part of the 2024 year-end audit. Lakeland Power confirms the residual balance in Account 1595 sub-account for the 2021 vintage year has not been previously disposed.

3.2.7 LRAM Variance Account (LRAMVA)

Lakeland Power is not seeking an LRAMVA claim in this application.

3.2.8 Tax Changes

Lakeland Power has completed the 2026 IRM Rate Generator Model 'Tab 8. STS – Tax Change' to calculate the difference between the taxes included in Lakeland Power's approved 2025 Cost of Service rate application and the effective taxes expected for 2026. As stated in the Filing Requirements (Section 3.2.8), the Board prescribes a 50/50 sharing of the impacts of legislated tax changes from a distributor's tax rates embedded in its OEB approved base rate known at the time of application. The effective taxes calculated in the model results in a \$(4,877) Shared Tax Savings adjustment owed to customers. As stated in the Filing Requirements, a rate rider to four decimal places must be generated for all applicable customer classes in order to dispose of the amounts. If one or more customer classes do not generate a rate rider to the fourth decimal place, the entire 50/50 sharing amount will be transferred to Account 1595 for disposition at a future date. As the allocated tax sharing amount is not large enough to establish a rate rider in one or more rate classes, Lakeland Power is proposing to transfer the balance to 1595 for future disposition. This approach is consistent with Lakeland Power's recommendations and the Board's approvals in previous rate applications.

3.2.9 Z-Factor Claims

This application contains **two Z-factor claims** as briefly described below, with the full Z-factor claims included in the appendices as noted.

3.2.9.1 Z-Factor #1 Summary - Centennial MS Substation Transformer Failure June 2024

A summary of the Z-Factor claim is below with the full claim document provided as Appendix Z-1.

A critical 27.6kV substation, the Centennial MS substation transformer, failed on June 13, 2024, during a lightning storm in the Bracebridge area within Lakeland Power's service territory. This resulted in a power outage impacting 2,500 customers. The unit was taken out of service and tested on June 14, 2024, at which time it failed both the winding insulation resistance and the turns ratio tests, confirming the need for a complete re-wind of the coils. The unit was installed new in 2009 with an expected life of 40 years.

An emergency temporary replacement unit was sourced and installed on June 19, 2024, and after an extensive search, and price negotiations, a transformer repair vendor was found for the damaged transformer. The latest expected timing for full repair and return of the transformer is Fall 2026.

This Z-factor claim is for costs to September 30, 2025, with an updated Z-factor claim to be submitted in 2026. The costs in this Z-factor are for installation and rental of the temporary transformer, consulting and expert fees and a 25% progress payment to the transformer repair vendor.

The costs included in the claim are as follows:

Table 22: Centennial MS transformer Z-Factor claim cost summary

Centennial MS Z-Factor Costs	Operating	Capital	Total
Installation of temporary transformer	\$68,408	-	\$68,408
Temporary transformer rental	\$507,000	-	\$507,000
Consulting fees / reports	\$9,341	\$1,870	\$11,211
Transformer re-build costs	-	\$243,593	\$243,593
Total	\$584,748	\$245,463	\$830,211
Carrying charges	\$23,462	\$7,893	\$31,355
Total Z-Factor claim costs	\$608,210	\$253,356	\$861,566

The rate riders proposed to recover the costs above are summarized in Table 23 below. These rate riders and bill impacts are included in the IRM application.

Table 23: Centennial MS transformer Z-Factor rate rider summary

Centennial MS Z-Factor Rate Riders	Operating	Capital until re-basing
RESIDENTIAL	\$1.28	\$0.08
GENERAL SERVICE LESS THAN 50 kW	\$2.40	\$0.15
GENERAL SERVICE 50 TO 4,999 KW	\$26.24	\$1.62
UNMETERED SCATTERED LOAD	\$0.30	\$0.04
SENTINEL LIGHTING	\$0.18	\$0.02
STREET LIGHTING	\$0.08	\$0.01

3.2.9.2 Z-Factor #2 Summary - Ice Storm March 2025

A summary of the Z-Factor claim is below with the full claim document provided as Appendix Z-2.

On March 29 and March 30, 2025, two waves of a major ice storm swept through central Ontario affecting several Local Distribution Companies (LDC's), including Lakeland Power. The storm caused significant accumulation of ice on electrical infrastructure and vegetation, causing widespread damage and prolonged power outages. On March 30, 2025 the District of Muskoka declared a state of emergency across the region. The Ice Storm Event heavily affected Bracebridge, Lakeland Power's largest municipal territory, accounting for 7,564 of 8,967 of customers affected.

The costs included in the claim are as follows:

Table 24: Ice Storm Z-Factor claim cost summary

Category	Operating	Capital	Total
Incremental Labour / Material costs	\$268,930	\$184,051	\$452,981
3rd Party contractors	\$588,730	\$260,544	\$849,274
Total	\$857,660	\$444,595	\$1,302,255
Carrying charges	\$25,018	\$12,969	\$37,987
Total Z-Factor claim costs	\$882,679	\$457,564	\$1,340,242

The rate riders proposed to recover the costs above are summarized in Table 25 below. These rate riders and bill impacts are included in the IRM application.

Table 25: Ice Storm Z-Factor rate rider summary

Ice Storm Z-Factor Rate Riders	Operating	Capital until re-basing
RESIDENTIAL	\$3.71	\$0.14
GENERAL SERVICE LESS THAN 50 kW	\$6.98	\$0.27
GENERAL SERVICE 50 TO 4,999 KW	\$76.17	\$2.92
UNMETERED SCATTERED LOAD	\$1.74	\$0.07
SENTINEL LIGHTING	\$1.07	\$0.04
STREET LIGHTING	\$0.24	\$0.01

3.2.10 Off-Ramps

Lakeland Power's current distribution rates were rebased and approved by the OEB in 2025 and include an expected (deemed) regulatory return on equity of 9.00%, which was previously 8.98% based on 2019's approved Cost of Service decision. Lakeland Power's 2024 Achieved ROE was 4.51%, resulting in a difference of -4.47%, which is below the 300 basis-point dead band.

In filing Lakeland Power's 2025 Cost of Service rate application in 2024, Lakeland Power realized it had not booked the PILS Impact of claiming Accelerated CCA from 2019-2023 to DVA 1592 with an offset to Distribution Revenue, to reflect allocating this savings back to customers. This 2019-2023 amount booked as a liability of \$(660,563) to 1592 had an offsetting decrease to 2024 Distribution Revenue Account 4080 of \$622,630 and increase to 2024 carrying charges Account 6035 of \$37,933. The PILS amount for claiming Accelerated CCA for 2024 was booked as a decrease to Account 1592 liability of \$57,318 with an offsetting increase to 2024 Distribution Revenue Account 4080 of \$89,352 and increase to 2024 carrying charges Account 6035 of \$32,034. At the end of 2024, this resulted in a net Account 1592 liability of \$(603,245) and a net decrease to Profit of \$603,245 (decrease to Account 4080 distribution revenue of \$533,278 and net increase to Account 6035 carrying charges of \$69,967). Without this 2019-2023 adjustment booked in 2024, Lakeland Power's Adjusted Regulated Net Income for 2024 would have been \$1,284,522 with an ROE of 9.27%, thus within the 300-basis point deadband.

3.3 Elements Specific only to the Price Cap IR Plan

3.3.1 Advanced Capital Module

Lakeland Power is not applying for recovery of an Advanced Capital claim in this proceeding.

3.3.2 Incremental Capital Module

Lakeland Power is not applying for recovery of an Incremental Capital claim in this proceeding.

3.3.3 Treatment of Costs for ‘Eligible Investments’

Lakeland Power does not have any renewable energy generation costs or smart grid developments in deferral accounts.

3.4 Specific Exclusions from IRM Applications

Lakeland Power understands that the IRM application process is intended to be mechanistic in nature and has not asked for any of the exclusions noted in section 3.4 of the Filing Requirements in this proceeding.

2026 Rates Summary and Bill Impacts

Lakeland Power has attached its proposed Tariff of Rates and Charges, to be effective May 1, 2026, in Appendix C.

The changes proposed in this application will result in a total monthly bill increase of \$13.57 or 9.8% for a TOU Residential customer who uses 750 kWh per month and a total monthly bill increase of \$30.66 or 9.3% for a TOU General Service < 50 kW customer who uses 2,000 kWh per month.

A summary of bill impacts by rate class are provided in Table 26.

Table 26: Summary of Bill Impacts

Class	Units	Total Bill Impact \$	Total Bill Impact %
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 13.57	9.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 30.66	9.3%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 701.43	4.1%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 4.77	10.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 2.09	9.6%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 238.48	6.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 17.64	8.3%

Detailed bill impacts by rate class are presented in Appendix F.

Appendix A

Certification of Evidence

October 9, 2025

Ms. Nancy Marconi
Registrar
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Toronto, Ontario M4P 1E4

**Re: Lakeland Power Distribution Ltd
2026 IRM Distribution Rate Application – Certification of Evidence
OEB File No. EB-2025-0024**

Dear Ms. Marconi,

Andrew Trousdale, Chief Financial Officer for Lakeland Power Distribution Ltd. certifies that, to the best of my knowledge:

- The evidence filed in application EB-2025-0024 is accurate, consistent and complete.
- Lakeland Power has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed.
- The documents filed in support of Lakeland Power's referenced application do not include any personal information that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'A. Trousdale', written in a cursive style.

Andrew Trousdale
Chief Financial Officer
Lakeland Holding Ltd.

Appendix B

Current Tarriff Sheet

May 1, 2025

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	40.01
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025) - effective until April 30, 2026	\$	(0.02)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$	(0.90)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0020)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 750 volts or less whose monthly peak demand is less than or is expected 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	\$	45.05
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0135
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0019)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of 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 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.

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.

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	\$	271.06
Distribution Volumetric Rate	\$/kW	3.2379
Low Voltage Service Rate	\$/kW	1.6033
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.7289)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.6415)
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025) - effective until April 30, 2026	\$/kW	(0.0091)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5495
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9129

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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)	\$	13.03
Distribution Volumetric Rate	\$/kWh	0.0254
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0018)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0014)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are 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)	\$	6.55
Distribution Volumetric Rate	\$/kW	22.7983
Low Voltage Service Rate	\$/kW	1.1401
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.6777)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.8343)
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025) - effective until April 30, 2026	\$/kW	(0.0081)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5258
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0713

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as 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)	\$	1.83
Distribution Volumetric Rate	\$/kW	8.3565
Low Voltage Service Rate	\$/kW	1.1299
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.6390)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.1200)
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025)		
- effective until April 30, 2026	\$/kW	(0.0079)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4972
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0528

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

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	\$	10.00
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Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

Arrears certificate	\$	15.00
Account history/Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly Fixed Charge, per retailer	\$	48.50
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0652
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0545

Appendix C

Proposed Tarriff Sheet

May 1, 2026

Lakeland Power Distribution Ltd.

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-2025-0024

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. 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	\$	41.43
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.08
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	1.28
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.14
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	3.71
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0046
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0024

Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0024

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	46.65
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.15
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	2.40
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.27
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	6.98
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0140
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
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Lakeland Power Distribution Ltd.

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-2025-0024

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0024

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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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 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.

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.

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	\$	280.68
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	1.62
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	26.24
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	2.92

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0024

Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	76.17
Distribution Volumetric Rate	\$/kWh	3.3528
Low Voltage Service Rate	\$/kW	1.6422
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.2395)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0403
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kW	3.7167
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6318
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0317
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5154

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0024

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.49
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.04
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.30
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.07
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	1.74
Distribution Volumetric Rate	\$/kWh	0.0263
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously
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EB-2025-0024

Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0024

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.78
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.02
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.18
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.04
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	1.07
Distribution Volumetric Rate	\$/kW	23.6076
Low Voltage Service Rate	\$/kW	1.2433
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kW	0.0466
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.1956)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6447
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1558

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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EB-2025-0024

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as 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)	\$	1.89
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.01
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	0.08
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.01
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	0.24
Distribution Volumetric Rate	\$/kW	8.6532
Low Voltage Service Rate	\$/kW	1.2322
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.2091)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0396
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kW	2.6148
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1366

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
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Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously
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Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

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-2025-0024

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	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Account history/Statement of account	\$	15.00

Lakeland Power Distribution Ltd.

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-2025-0024

Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
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)

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	\$/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

Lakeland Power Distribution Ltd.

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-2025-0024

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	1.0652
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0545

Appendix D

2026 IRM Rate Generator Model

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Version 1.0

Utility Name	Lakeland Power Distribution Ltd.
Assigned EB Number	EB-2025-0024
Name of Contact and Title	Andrew Trousdale, CFO
Phone Number	705-789-5442
Email Address	atrousdale@lakelandholding.com
Rate Effective Date	May 1, 2026
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year.	2025

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

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes.	2023
Determine whether scenario a or b below applies, then select the appropriate year.	
a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved for disposition on a final basis.	
b) If the account balances were last approved on an interim basis, and	
i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.	
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.	2023

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis	2023
Determine whether scenario a or b below applies, then select the appropriate year.	
a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was last approved on a final basis.	
b) If the accounts were last approved on an interim basis, and	
i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.	
ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.	2023

4. Select the earliest vintage year in which there is a balance in Account 1595. (e.g. If 2017 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2017.)	2020
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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: Lakeland Power Distribution Ltd. is:	Fully Embedded
8. Have you transitioned to fully fixed rates?	Yes
9. Do you want to update your low voltage service rate?	Yes

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.

For instructions to complete the IRM Rate Generator Mo Instructions document p 2026 Electricity Distrib

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2025

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

EB-2024-0039

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	40.01
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025) - effective until April 30, 2026	\$	(0.02)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$	(0.90)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0020)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 750 volts or less whose monthly peak demand is less than or is expected 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	\$	45.05
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0135
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0019)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of 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 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.

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.

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	\$	271.06
Distribution Volumetric Rate	\$/kW	3.2379
Low Voltage Service Rate	\$/kW	1.6033
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.7289)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.6415)
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025)		
- effective until April 30, 2026	\$/kW	(0.0091)
Retail Transmission Rate - Network Service Rate	\$/kW	3.5495
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9129

MONTHLY RATES AND CHARGES - Regulatory Component

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

2. Current Tariff Schedule

Issued Month day Year



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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)	\$	13.03
Distribution Volumetric Rate	\$/kWh	0.0254
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0018)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	(0.0014)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are 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)	\$	6.55
Distribution Volumetric Rate	\$/kW	22.7983
Low Voltage Service Rate	\$/kW	1.1401
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.6777)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.8343)
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025) - effective until April 30, 2026	\$/kW	(0.0081)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5258
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0713

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.83
Distribution Volumetric Rate	\$/kW	8.3565
Low Voltage Service Rate	\$/kW	1.1299
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.6390)
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	(0.1200)
Rate Rider for Disposition of Deferral/Variance Accounts 1575 and 1576 (2025)		
- effective until April 30, 2026	\$/kW	(0.0079)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4972
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0528

MONTHLY RATES AND CHARGES - Regulatory Component

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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Account history/Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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	\$	185.00
Reconnection at pole - during regular hours	\$	185.00

2. Current Tariff Schedule

Issued Month day, Year



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2026 Filers

Reconnection at pole - after regular hours	\$	415.00
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Other

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

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23
Monthly Fixed Charge, per retailer	\$	48.50
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0652
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0545

		2020								
Account Descriptions	Account Number	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
Group 1 Accounts										
LV Variance Account	1550	0				0	0			
Smart Metering Entity Charge Variance Account	1551	0				0	0			
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0			
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0			
RSVA - Retail Transmission Network Charge	1584	0				0	0			
RSVA - Retail Transmission Connection Charge	1586	0				0	0			
RSVA - Power ⁴	1588	0				0	0			
RSVA - Global Adjustment ⁴	1589	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	0			480,048	480,048	0			121,732
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0								
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0			
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	0	0	480,048	480,048	0	0	0	121,732
Total Group 1 Balance requested for disposition		0	0	0	480,048	480,048	0	0	0	121,732
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568					0				
Total Group 1 balance including Account 1568 requested for disposition		0	0	0	480,048	480,048	0	0	0	121,732

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

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

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

Account Descriptions	Account Number	Closing Interest Amounts as of Dec 31, 2020
Group 1 Accounts		
LV Variance Account	1550	0
Smart Metering Entity Charge Variance Account	1551	0
RSVA - Wholesale Market Service Charge ⁵	1580	0
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0
RSVA - Retail Transmission Network Charge	1584	0
RSVA - Retail Transmission Connection Charge	1586	0
RSVA - Power ⁴	1588	0
RSVA - Global Adjustment ⁴	1589	0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	121,732
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0
RSVA - Global Adjustment requested for disposition	1589	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		121,732
Total Group 1 Balance requested for disposition		121,732
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0
Total Group 1 balance including Account 1568 requested for disposition		121,732

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

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

- 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

		2021								
Account Descriptions	Account Number	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
Group 1 Accounts										
LV Variance Account	1550	0				0	0			
Smart Metering Entity Charge Variance Account	1551	0				0	0			
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0			
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0			
RSVA - Retail Transmission Network Charge	1584	0				0	0			
RSVA - Retail Transmission Connection Charge	1586	0				0	0			
RSVA - Power ⁴	1588	0				0	0			
RSVA - Global Adjustment ⁴	1589	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	480,048	(567,480)			(87,432)	121,732	1,048		
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0	755,326	413,743		341,583	0	(259)	119,281	
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595									
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	0				0	0			
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		480,048	187,846	413,743	0	254,151	121,732	789	119,281	0
Total Group 1 Balance requested for disposition		480,048	187,846	413,743	0	254,151	121,732	789	119,281	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0			
Total Group 1 balance including Account 1568 requested for disposition		480,048	187,846	413,743	0	254,151	121,732	789	119,281	0

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

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

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

Account Descriptions	Account Number	Closing Interest Amounts as of Dec 31, 2021
Group 1 Accounts		
LV Variance Account	1550	0
Smart Metering Entity Charge Variance Account	1551	0
RSVA - Wholesale Market Service Charge ⁵	1580	0
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0
RSVA - Retail Transmission Network Charge	1584	0
RSVA - Retail Transmission Connection Charge	1586	0
RSVA - Power ⁴	1588	0
RSVA - Global Adjustment ⁴	1589	0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	122,780
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(119,540)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0
RSVA - Global Adjustment requested for disposition	1589	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		3,240
Total Group 1 Balance requested for disposition		3,240
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0
Total Group 1 balance including Account 1568 requested for disposition		3,240

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

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

- 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

		2022								
Account Descriptions	Account Number	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
Group 1 Accounts										
LV Variance Account	1550	0				0	0			
Smart Metering Entity Charge Variance Account	1551	0				0	0			
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0			
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			
Variance WMS – Sub-account CBR Class B ⁵	1580	0				0	0			
RSVA - Retail Transmission Network Charge	1584	0				0	0			
RSVA - Retail Transmission Connection Charge	1586	0				0	0			
RSVA - Power ⁴	1588	0				0	0			
RSVA - Global Adjustment ⁴	1589	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(87,432)	(66)			(87,498)	122,780	(1,675)		
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	341,583	395,755			737,337	(119,540)	13,622		
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0	135,116	301,830		(166,714)	0	(4,056)	(12,734)	
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2025) ³										
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0			
RSVA - Global Adjustment requested for disposition	1589	0	0	0	0	0	0	0	0	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		254,151	530,804	301,830	0	483,125	3,240	7,891	(12,734)	0
Total Group 1 Balance requested for disposition		254,151	530,804	301,830	0	483,125	3,240	7,891	(12,734)	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0			
Total Group 1 balance including Account 1568 requested for disposition		254,151	530,804	301,830	0	483,125	3,240	7,891	(12,734)	0

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

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

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

Account Descriptions	Account Number	Closing Interest Amounts as of Dec 31, 2022
Group 1 Accounts		
LV Variance Account	1550	0
Smart Metering Entity Charge Variance Account	1551	0
RSVA - Wholesale Market Service Charge ⁵	1580	0
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	0
RSVA - Retail Transmission Network Charge	1584	0
RSVA - Retail Transmission Connection Charge	1586	0
RSVA - Power ⁴	1588	0
RSVA - Global Adjustment ⁴	1589	0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	121,105
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(105,918)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	8,678
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0
RSVA - Global Adjustment requested for disposition	1589	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		23,865
Total Group 1 Balance requested for disposition		23,865
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0
Total Group 1 balance including Account 1568 requested for disposition		23,865

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

- 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

		2023								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit / (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments ¹ during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB-Approved Disposition during 2023	Interest Adjustments ¹ during 2023
Group 1 Accounts										
LV Variance Account	1550	0			113,023	113,023	0			8,907
Smart Metering Entity Charge Variance Account	1551	0			(71,663)	(71,663)	0			(3,330)
RSVA - Wholesale Market Service Charge ⁵	1580	0			(245,319)	(245,319)	0			(4,566)
Variance WMS – Sub-account CBR Class A ⁵	1580	0			0	0	0			0
Variance WMS – Sub-account CBR Class B ⁵	1580	0			(12,397)	(12,397)	0			(1,575)
RSVA - Retail Transmission Network Charge	1584	0			334,220	334,220	0			22,054
RSVA - Retail Transmission Connection Charge	1586	0			200,440	200,440	0			11,696
RSVA - Power ⁴	1588	0			(397,813)	(397,813)	0			(10,244)
RSVA - Global Adjustment ⁴	1589	0			26,584	26,584	0			1,987
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(87,498)	(7)		(16,744)	(104,249)	121,105	(4,416)		
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	737,337	8		(246,468)	490,877	(105,918)	37,200		
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(166,714)	121,061			(45,653)	8,678	(3,845)		(1,415)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	183,427	296,887		(113,460)	0	(6,571)	10,975	
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0			
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595									
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>		0				0	0			
RSVA - Global Adjustment requested for disposition	1589	0	0	0	26,584	26,584	0	0	0	1,987
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		483,125	304,488	296,887	(342,722)	148,004	23,865	22,367	10,975	21,528
Total Group 1 Balance requested for disposition		483,125	304,488	296,887	(316,138)	174,588	23,865	22,367	10,975	23,515
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0			
Total Group 1 balance including Account 1568 requested for disposition										
		483,125	304,488	296,887	(316,138)	174,588	23,865	22,367	10,975	23,515

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

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

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

Account Descriptions	Account Number	Closing Interest Amounts as of Dec 31, 2023
Group 1 Accounts		
LV Variance Account	1550	8,907
Smart Metering Entity Charge Variance Account	1551	(3,330)
RSVA - Wholesale Market Service Charge ⁵	1580	(4,566)
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(1,575)
RSVA - Retail Transmission Network Charge	1584	22,054
RSVA - Retail Transmission Connection Charge	1586	11,696
RSVA - Power ⁴	1588	(10,244)
RSVA - Global Adjustment ⁴	1589	1,987
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	116,689
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(68,718)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	3,417
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	(17,546)
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³		
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0
RSVA - Global Adjustment requested for disposition	1589	1,987
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		56,785
Total Group 1 Balance requested for disposition		58,772
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0
Total Group 1 balance including Account 1568 requested for disposition		58,772

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

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

- 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

		2024								
Account Descriptions	Account Number	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit / (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments ¹ 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 ¹ during 2024
Group 1 Accounts										
LV Variance Account	1550	113,023	(3,220)	139,626		(29,824)	8,907	483	9,279	
Smart Metering Entity Charge Variance Account	1551	(71,663)	(12,807)	(43,575)		(40,895)	(3,330)	(2,743)	(3,123)	
RSVA - Wholesale Market Service Charge ⁵	1580	(245,319)	(260,818)	77,326		(583,464)	(4,566)	(21,475)	6,580	
Variance WMS – Sub-account CBR Class A ⁵	1580	0				0	0			
Variance WMS – Sub-account CBR Class B ⁵	1580	(12,397)	27,052	(17,027)		31,682	(1,575)	(26)	(1,321)	
RSVA - Retail Transmission Network Charge	1584	334,220	8,953	293,692		49,481	22,054	7,996	23,583	
RSVA - Retail Transmission Connection Charge	1586	200,440	49,593	104,289		145,745	11,696	8,950	8,473	
RSVA - Power ⁴	1588	(397,813)	(55,805)	(167,475)		(286,143)	(10,244)	(20,124)	(11,514)	
RSVA - Global Adjustment ⁴	1589	26,584	311,419	(87,622)		425,626	1,987	7,605	(5,704)	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(104,249)				(104,249)	116,689	(4,502)		
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	490,877	(26)		(345,659)	145,192	(68,718)	37,936		(41,056)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	(45,653)	74			(45,579)	3,417	(2,348)		
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	(113,460)	136,041			22,581	(17,546)	(667)		
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	(178,710)	(299,855)		121,145	0	6,525	(26,253)	
Disposition and Recovery/Refund of Regulatory Balances (2025) ³										
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0			
RSVA - Global Adjustment requested for disposition	1589	26,584	311,419	(87,622)	0	425,626	1,987	7,605	(5,704)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		148,004	(289,673)	87,001	(345,659)	(574,328)	56,785	10,005	5,704	(41,056)
Total Group 1 Balance requested for disposition		174,588	21,747	(621)	(345,659)	(148,702)	58,772	17,610	0	(41,056)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0		0	0			
Total Group 1 balance including Account 1568 requested for disposition		174,588	21,747	(621)	(345,659)	(148,702)	58,772	17,610	0	(41,056)

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

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

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

Account Descriptions	Account Number	Closing Interest Amounts as of Dec 31, 2024
Group 1 Accounts		
LV Variance Account	1550	111
Smart Metering Entity Charge Variance Account	1551	(2,950)
RSVA - Wholesale Market Service Charge ⁵	1580	(32,621)
Variance WMS – Sub-account CBR Class A ⁵	1580	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(279)
RSVA - Retail Transmission Network Charge	1584	6,468
RSVA - Retail Transmission Connection Charge	1586	12,173
RSVA - Power ⁴	1588	(18,854)
RSVA - Global Adjustment ⁴	1589	15,296
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	112,187
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	(71,839)
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	1,070
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	(18,213)
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	32,778
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>		0
RSVA - Global Adjustment requested for disposition	1589	15,296
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		20,030
Total Group 1 Balance requested for disposition		35,327
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0
Total Group 1 balance including Account 1568 requested for disposition		35,327

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

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

- 1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.
- 2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

		2025				Projected Interest on Dec-31-2025 Balances			
Account Descriptions	Account Number	Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Principal Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Closing Interest Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Projected Interest from Jan 1, 2025 to Dec 31, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 ²	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 ²	Total Interest	Total Claim
Group 1 Accounts									
LV Variance Account	1550	(26,603)	(2,064)	(3,220)	2,175	(102)	(31)	2,042	(1,178)
Smart Metering Entity Charge Variance Account	1551	(28,089)	(1,993)	(12,806)	(957)	(404)	(124)	(1,485)	(14,292)
RSVA - Wholesale Market Service Charge ⁵	1580	(322,646)	(31,660)	(260,818)	(961)	(8,229)	(2,530)	(11,719)	(272,537)
Variance WMS – Sub-account CBR Class A ⁵	1580			0	0	0	0	0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	4,629	41	27,052	(320)	854	262	795	27,848
RSVA - Retail Transmission Network Charge	1584	40,527	1,048	8,953	5,420	282	87	5,789	14,742
RSVA - Retail Transmission Connection Charge	1586	96,152	9,337	49,593	2,836	1,565	481	4,882	54,474
RSVA - Power ⁴	1588	(230,338)	(13,376)	(55,805)	(5,478)	(1,761)	(541)	(7,780)	(63,585)
RSVA - Global Adjustment ⁴	1589	114,207	14,953	311,420	343	9,825	3,021	13,189	324,609
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595			(104,249)	112,187	(3,289)	(1,011)	107,887	3,638
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595			145,192	(71,839)	4,581	1,408	(65,850)	79,342
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595			(45,579)	1,070	(1,438)	(442)	(810)	0
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			22,581	(18,213)	712	219	(17,282)	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			121,145	32,778	3,822	1,175	37,775	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³ <i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595			0	0	0	0	0	0
RSVA - Global Adjustment requested for disposition	1589	114,207	14,953	311,420	343	9,825	3,021	13,189	324,609
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(466,367)	(38,667)	(107,961)	58,697	(3,406)	(1,047)	54,244	(171,547)
Total Group 1 Balance requested for disposition		(352,161)	(23,714)	203,459	59,041	6,419	1,974	67,433	153,062
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0
Total Group 1 balance including Account 1568 requested for disposition		(352,161)	(23,714)	203,459	59,041	6,419	1,974	67,433	153,062

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

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

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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

		2.1.7 RRR ⁵	
Account Descriptions	Account Number	Account Disposition: Yes/No?	Variance RRR vs. 2024 Balance (Principal + Interest)
		As of Dec 31, 2024	
Group 1 Accounts			
LV Variance Account	1550		(29,713) (0)
Smart Metering Entity Charge Variance Account	1551		(43,845) (0)
RSVA - Wholesale Market Service Charge ⁵	1580		(616,085) (0)
Variance WMS – Sub-account CBR Class A ⁵	1580		0 0
Variance WMS – Sub-account CBR Class B ⁵	1580		31,401 (1)
RSVA - Retail Transmission Network Charge	1584		55,950 1
RSVA - Retail Transmission Connection Charge	1586		157,919 1
RSVA - Power ⁴	1588		(304,996) 0
RSVA - Global Adjustment ⁴	1589		440,923 0
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	Yes	24,683 16,744
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	Yes	706,536 633,183
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	No	(44,510) (0)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	No	4,368 0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	No	153,923 (0)
Disposition and Recovery/Refund of Regulatory Balances (2025) ³			
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited.</i>	1595	No	
<i>Refer to the Filing Requirements for disposition eligibility.</i>			0
RSVA - Global Adjustment requested for disposition	1589		440,923 0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition			64,228 618,526
Total Group 1 Balance requested for disposition			505,151 618,527
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568		0 0
Total Group 1 balance including Account 1568 requested for disposition			505,151 618,527

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

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

1) If the LDC's rate year begins on January 1, 2025, the projected interest is recorded from January 1, 2024 to December 31, 2024 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

2) If the LDC's rate year begins on May 1, 2025, the projected interest is recorded from January 1, 2024 to April 30, 2025 on the December 31, 2023 balances adjusted to remove balances approved for disposition in the 2024 rate decision.

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

Refer to Filing Requirements for disposition eligibility of the sub-accounts. Select "yes" column BU if the sub-account is requested for disposition. Note that Account 1595 (2021), (2022), (2023) will not be eligible for disposition in the 2024 rate application.

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator
for 2026 Filers

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

If you have identified any issues, please contact the OEB.

Have you confirmed the accuracy of the data below?

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1595 Recovery Proportion (2020) ¹	1595 Recovery Proportion (2021) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	114,681,723	0	851,159	0			114,681,723	0	38%	38%		12,400
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	59,670,213	0	8,763,331	0			59,670,213	0	21%	20%		2,235
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	120,666,797	313,172	116,128,331	300,385			120,666,797	313,172	41%	41%		138
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	169,657	0	600	0			169,657	0	0%	0%		63
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	30,873	86	0	0			30,873	86	0%	0%		32
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,061,877	3,082	958,579	2,823			1,061,877	3,082	0%	0%		2,851
Total		296,281,141	316,340	126,701,999	303,208	0	0	296,281,141	316,340	100%	100%	0	17,719

Threshold Test

Total Claim (including Account 1568)

\$153,062

Total Claim for Threshold Test (All Group 1 Accounts)

\$153,062

Threshold Test (Total claim per kWh) ²

\$0.0005 Claim does not meet the threshold test.

As per Section 3.2.5 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

YES

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 2026 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				allocated based on Total less WMP			allocated based on Total less WMP					
	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2020)	1595_(2021)	1568
RESIDENTIAL SERVICE CLASSIFICATION	38.7%	84.7%	38.7%	(456)	(12,109)	(105,491)	5,706	21,085	(24,612)	1,379	30,149	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	20.1%	15.3%	20.1%	(237)	(2,183)	(54,888)	2,969	10,971	(12,806)	753	16,144	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	40.7%	0.0%	40.7%	(480)	0	(110,997)	6,004	22,186	(25,896)	1,490	32,689	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	(1)	0	(156)	8	31	(36)	2	47	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	(0)	0	(28)	2	6	(7)	1	11	0
STREET LIGHTING SERVICE CLASSIFICATION	0.4%	0.0%	0.4%	(4)	0	(977)	53	195	(228)	14	302	0
Total	100.0%	100.0%	100.0%	(1,178)	(14,292)	(272,537)	14,742	54,474	(63,585)	3,638	79,342	0

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

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

1a

The year Account 1589 GA was last disposed

2023

1b

The year Account 1580 CBR Class B was last disposed

2023

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.)

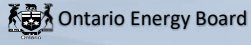
3b

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).

1

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

Rate Classes with Class A Customers - Billing Determinants by Rate Class						
	Rate Class		2024	2023	2022	2021
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	53,138,056			
		kW	121,399			



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2024 Consumption excluding WMP	Total Metered 2024 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2024 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2024 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	851,159	0	0	851,159	1.2%	\$3,756	\$0.0044 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	8,763,331	0	0	8,763,331	11.9%	\$38,669	\$0.0044 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	116,128,331	53,138,056	0	62,990,276	85.6%	\$277,951	\$0.0044 kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	600	0	0	600	0.0%	\$3	\$0.0050 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	\$0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	958,579	0	0	958,579	1.3%	\$4,230	\$0.0044 kWh
Total		126,701,999	53,138,056	0	73,563,945	100.0%	\$324,609	

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

The year Account 1580 CBR Class B was last disposed

2023

		Total Metered 2024 Consumption Minus WMP		Total Metered 2024 Consumption for Full Year Class A Customers		Total Metered 2024 Consumption for Transition Customers		Metered 2024 Consumption for Current Class B customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	114,681,723	0	0	0	0	0	114,681,723	0	47.2%	\$13,135	\$0.0001	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	59,670,213	0	0	0	0	0	59,670,213	0	24.5%	\$6,834	\$0.0001	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	120,666,797	313,172	53,138,056	121,399	0	0	67,528,742	191,774	27.8%	\$7,734	\$0.0403	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	169,657	0	0	0	0	0	169,657	0	0.1%	\$19	\$0.0001	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	30,873	86	0	0	0	0	30,873	86	0.0%	\$4	\$0.0466	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,061,877	3,082	0	0	0	0	1,061,877	3,082	0.4%	\$122	\$0.0396	kW
Total		296,281,141	316,340	53,138,056	121,399	0	0	243,143,085	194,942	100.0%	\$27,848		



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2025	2026
OEB-Approved Rate Base	\$ 35,833,065	\$ 35,833,065
OEB-Approved Regulatory Taxable Income	\$ 111,212	\$ 111,212
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		12.9%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		8.6%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 14,319
Provincial Taxes Payable		\$ 9,520
Federal Effective Tax Rate		12.9%
Provincial Effective Tax Rate		8.6%
Combined Effective Tax Rate	26.5%	21.4%
Total Income Taxes Payable	\$ 29,471	\$ 23,839
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ 29,471	\$ 23,839
Grossed-up Income Taxes	\$ 40,097	\$ 30,343
Incremental Grossed-up Tax Amount		-\$ 9,754
Sharing of Tax Amount (50%)		-\$ 4,877

Notes

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

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

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

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



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	114,681,723	0	114,681,723	0	(84,348)		(0.0007)		0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	59,670,213	0	59,670,213	0	(39,277)		(0.0007)		0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	120,666,797	313,172	120,666,797	313,172	(75,004)		(0.2395)		0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	169,657	0	169,657	0	(104)		(0.0006)		0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	30,873	86	30,873	86	(17)		(0.1956)		0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,061,877	3,082	1,061,877	3,082	(644)		(0.2091)		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.

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	12,503	115,413,813		40.01	0.0000		6,002,940	0	0	6,002,940	100.0%	0.0%	0.0%	62.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,241	59,829,645		45.05	0.0135		1,211,485	807,700	0	2,019,185	60.0%	40.0%	0.0%	21.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	140	127,238,477	311,745	271.06		3,2379	455,381	0	1,009,400	1,464,781	31.1%	0.0%	68.9%	15.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	63	105,657		13.03	0.0254		9,851	4,309	0	14,160	69.6%	30.4%	0.0%	0.1%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	31	29,218	81	6.55		22,7983	2,437	0	1,850	4,287	56.8%	0.0%	43.2%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,851	1,061,882	3,008	1.83		8,3565	62,608	0	25,140	87,748	71.3%	0.0%	28.7%	0.9%
Total		17,829	303,742,692	314,835				7,744,701	812,009	1,036,391	9,593,102				100.0%

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	114,681,723		-3,052	0.00	\$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	59,670,213		-1,027	0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	120,666,797	313,172	-745	0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	169,657		-7	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	30,873	86	-2	0.0000	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	1,061,877	3,082	-45	0.0000	kW
Total		296,281,141	316,340	-\$4,877		

If the allocated tax sharing amount does not produce a rate rider in one or more rate class (except for the Standby rate class), a distributor is required to transfer the entire OEB-approved tax sharing amount into Account 1595 for disposition at a later date (see Filing Requirements, Appendix B)

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089	114,681,723	0	1.0652	122,158,971
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072	114,681,723	0	1.0652	122,158,971
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081	59,670,213	0	1.0652	63,560,711
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	59,670,213	0	1.0652	63,560,711
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.5495	119,073,665	290,243		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9129	119,073,665	290,243		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6034	1,593,132	22,929		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4952	1,593,132	22,929		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081	169,657	0	1.0652	180,719
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	169,657	0	1.0652	180,719
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.5258	30,873	86		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0713	30,873	86		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4972	1,061,877	3,082		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0528	1,061,877	3,082		



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

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

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

Incentive Rate-setting Mechanism Rate Generator

for 2026 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the Line Connection and Transformation Connection columns are completed.

If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

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

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	45,215	\$4.9103	\$ 222,019	47,036	\$0.6537	\$ 30,747	47,036	\$3.3041	\$ 155,410	\$		\$ 186,157	
February	42,134	\$4.9103	\$ 206,892	44,173	\$0.6537	\$ 28,876	44,173	\$3.3041	\$ 145,951	\$		\$ 174,827	
March	39,754	\$4.9103	\$ 195,202	42,508	\$0.6537	\$ 27,787	42,508	\$3.3041	\$ 140,449	\$		\$ 168,236	
April	34,548	\$4.9103	\$ 169,642	37,545	\$0.6537	\$ 24,543	37,545	\$3.3041	\$ 124,053	\$		\$ 148,596	
May	36,750	\$4.9103	\$ 180,453	37,893	\$0.6537	\$ 24,771	37,893	\$3.3041	\$ 125,202	\$		\$ 149,973	
June	47,339	\$4.9103	\$ 232,448	49,344	\$0.6537	\$ 32,256	49,344	\$3.3041	\$ 163,039	\$		\$ 195,295	
July	49,884	\$4.9103	\$ 244,945	50,297	\$0.6537	\$ 32,879	50,297	\$3.3041	\$ 166,186	\$		\$ 199,065	
August	50,002	\$4.9103	\$ 245,525	51,261	\$0.6537	\$ 33,510	51,261	\$3.3041	\$ 169,373	\$		\$ 202,882	
September	42,382	\$4.9103	\$ 208,107	42,544	\$0.6537	\$ 27,811	42,544	\$3.3041	\$ 140,570	\$		\$ 168,381	
October	42,356	\$4.9103	\$ 207,982	42,360	\$0.6537	\$ 27,691	42,360	\$3.3041	\$ 139,962	\$		\$ 167,653	
November	43,596	\$4.9103	\$ 214,068	45,120	\$0.6537	\$ 29,495	45,120	\$3.3041	\$ 149,081	\$		\$ 178,576	
December	47,917	\$4.9103	\$ 235,286	48,941	\$0.6537	\$ 31,993	48,941	\$3.3041	\$ 161,705	\$		\$ 193,697	
Total	521,876	\$ 4.9103	\$ 2,562,569	539,022	\$ 0.6537	\$ 352,358	539,022	\$ 3.3041	\$ 1,780,982	\$		\$ 2,133,340	

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	45,215	\$ 4.9103	\$ 222,019	47,036	\$ 0.6537	\$ 30,747	47,036	\$ 3.3041	\$ 155,410	\$ 186,157			
February	42,134	\$ 4.9103	\$ 206,892	44,173	\$ 0.6537	\$ 28,876	44,173	\$ 3.3041	\$ 145,951	\$ 174,827			
March	39,754	\$ 4.9103	\$ 195,202	42,508	\$ 0.6537	\$ 27,787	42,508	\$ 3.3041	\$ 140,449	\$ 168,236			
April	34,548	\$ 4.9103	\$ 169,642	37,545	\$ 0.6537	\$ 24,543	37,545	\$ 3.3041	\$ 124,053	\$ 148,596			
May	36,750	\$ 4.9103	\$ 180,453	37,893	\$ 0.6537	\$ 24,771	37,893	\$ 3.3041	\$ 125,202	\$ 149,973			
June	47,339	\$ 4.9103	\$ 232,448	49,344	\$ 0.6537	\$ 32,256	49,344	\$ 3.3041	\$ 163,039	\$ 195,295			
July	49,884	\$ 4.9103	\$ 244,945	50,297	\$ 0.6537	\$ 32,879	50,297	\$ 3.3041	\$ 166,186	\$ 199,065			
August	50,002	\$ 4.9103	\$ 245,525	51,261	\$ 0.6537	\$ 33,510	51,261	\$ 3.3041	\$ 169,373	\$ 202,882			
September	42,382	\$ 4.9103	\$ 208,107	42,544	\$ 0.6537	\$ 27,811	42,544	\$ 3.3041	\$ 140,570	\$ 168,381			
October	42,356	\$ 4.9103	\$ 207,982	42,360	\$ 0.6537	\$ 27,691	42,360	\$ 3.3041	\$ 139,962	\$ 167,653			
November	43,596	\$ 4.9103	\$ 214,068	45,120	\$ 0.6537	\$ 29,495	45,120	\$ 3.3041	\$ 149,081	\$ 178,576			
December	47,917	\$ 4.9103	\$ 235,286	48,941	\$ 0.6537	\$ 31,993	48,941	\$ 3.3041	\$ 161,705	\$ 193,697			
Total	521,876	\$ 4.91	\$ 2,562,569	539,022	\$ 0.65	\$ 352,358	539,022	\$ 3.30	\$ 1,780,982	\$ 2,133,340			

Low Voltage Switchgear Credit (if applicable)

Total including deduction for Low Voltage Switchgear Credit

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	45,215	\$ 5.3280	\$ 240,906	47,036	\$ 0.6882	\$ 32,370	47,036	\$ 3.4894	\$ 164,126	\$	\$	196,496	
February	42,134	\$ 5.3280	\$ 224,491	44,173	\$ 0.6882	\$ 30,400	44,173	\$ 3.4894	\$ 154,137	\$	\$	184,536	
March	39,754	\$ 5.3280	\$ 211,807	42,508	\$ 0.6882	\$ 29,254	42,508	\$ 3.4894	\$ 148,326	\$	\$	177,579	
April	34,548	\$ 5.3280	\$ 184,073	37,545	\$ 0.6882	\$ 25,839	37,545	\$ 3.4894	\$ 131,010	\$	\$	156,848	
May	36,750	\$ 5.3280	\$ 195,804	37,893	\$ 0.6882	\$ 26,078	37,893	\$ 3.4894	\$ 132,224	\$	\$	158,302	
June	47,339	\$ 5.3280	\$ 252,221	49,344	\$ 0.6882	\$ 33,959	49,344	\$ 3.4894	\$ 172,182	\$	\$	206,141	
July	49,884	\$ 5.3280	\$ 265,781	50,297	\$ 0.6882	\$ 34,614	50,297	\$ 3.4894	\$ 175,506	\$	\$	210,120	
August	50,002	\$ 5.3280	\$ 266,411	51,261	\$ 0.6882	\$ 35,278	51,261	\$ 3.4894	\$ 178,871	\$	\$	214,149	
September	42,382	\$ 5.3280	\$ 225,809	42,544	\$ 0.6882	\$ 29,279	42,544	\$ 3.4894	\$ 148,454	\$	\$	177,733	
October	42,356	\$ 5.3280	\$ 225,674	42,360	\$ 0.6882	\$ 29,152	42,360	\$ 3.4894	\$ 147,812	\$	\$	176,964	
November	43,596	\$ 5.3280	\$ 232,278	45,120	\$ 0.6882	\$ 31,052	45,120	\$ 3.4894	\$ 157,442	\$	\$	188,494	
December	47,917	\$ 5.3280	\$ 255,301	48,941	\$ 0.6882	\$ 33,681	48,941	\$ 3.4894	\$ 170,773	\$	\$	204,454	
Total	521,876	\$ 5.33	\$ 2,780,566	539,022	\$ 0.69	\$ 370,955	539,022	\$ 3.49	\$ 1,880,862	\$	\$	2,251,817	

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	45,215	\$ 5.3280	\$ 240,906	47,036	\$ 0.6882	\$ 32,370	47,036	\$ 3.4894	\$ 164,126	\$	\$	196,496	
February	42,134	\$ 5.3280	\$ 224,491	44,173	\$ 0.6882	\$ 30,400	44,173	\$ 3.4894	\$ 154,137	\$	\$	184,536	
March	39,754	\$ 5.3280	\$ 211,807	42,508	\$ 0.6882	\$ 29,254	42,508	\$ 3.4894	\$ 148,326	\$	\$	177,579	
April	34,548	\$ 5.3280	\$ 184,073	37,545	\$ 0.6882	\$ 25,839	37,545	\$ 3.4894	\$ 131,010	\$	\$	156,848	
May	36,750	\$ 5.3280	\$ 195,804	37,893	\$ 0.6882	\$ 26,078	37,893	\$ 3.4894	\$ 132,224	\$	\$	158,302	
June	47,339	\$ 5.3280	\$ 252,221	49,344	\$ 0.6882	\$ 33,959	49,344	\$ 3.4894	\$ 172,182	\$	\$	206,141	
July	49,884	\$ 5.3280	\$ 265,781	50,297	\$ 0.6882	\$ 34,614	50,297	\$ 3.4894	\$ 175,506	\$	\$	210,120	
August	50,002	\$ 5.3280	\$ 266,411	51,261	\$ 0.6882	\$ 35,278	51,261	\$ 3.4894	\$ 178,871	\$	\$	214,149	
September	42,382	\$ 5.3280	\$ 225,809	42,544	\$ 0.6882	\$ 29,279	42,544	\$ 3.4894	\$ 148,454	\$	\$	177,733	
October	42,356	\$ 5.3280	\$ 225,674	42,360	\$ 0.6882	\$ 29,152	42,360	\$ 3.4894	\$ 147,812	\$	\$	176,964	
November	43,596	\$ 5.3280	\$ 232,278	45,120	\$ 0.6882	\$ 31,052	45,120	\$ 3.4894	\$ 157,442	\$	\$	188,494	
December	47,917	\$ 5.3280	\$ 255,301	48,941	\$ 0.6882	\$ 33,681	48,941	\$ 3.4894	\$ 170,773	\$	\$	204,454	
Total	521,876	\$ 5.33	\$ 2,780,566	539,022	\$ 0.69	\$ 370,955	539,022	\$ 3.49	\$ 1,880,862	\$	\$	2,251,817	

Low Voltage Switchgear Credit (if applicable)											\$ -
Total including deduction for Low Voltage Switchgear Credit											\$ 2,251,817



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	45,215	\$ 5.3280	\$ 240,906	47,036	\$ 0.6882	\$ 32,370	47,036	\$ 3.4894	\$ 164,126	\$ 196,496
February	42,134	\$ 5.3280	\$ 224,491	44,173	\$ 0.6882	\$ 30,400	44,173	\$ 3.4894	\$ 154,137	\$ 184,536
March	39,754	\$ 5.3280	\$ 211,807	42,508	\$ 0.6882	\$ 29,254	42,508	\$ 3.4894	\$ 148,326	\$ 177,579
April	34,548	\$ 5.3280	\$ 184,073	37,545	\$ 0.6882	\$ 25,839	37,545	\$ 3.4894	\$ 131,010	\$ 156,848
May	36,750	\$ 5.3280	\$ 195,804	37,893	\$ 0.6882	\$ 26,078	37,893	\$ 3.4894	\$ 132,224	\$ 158,302
June	47,339	\$ 5.3280	\$ 252,221	49,344	\$ 0.6882	\$ 33,959	49,344	\$ 3.4894	\$ 172,182	\$ 206,141
July	49,884	\$ 5.3280	\$ 265,781	50,297	\$ 0.6882	\$ 34,614	50,297	\$ 3.4894	\$ 175,506	\$ 210,120
August	50,002	\$ 5.3280	\$ 266,411	51,261	\$ 0.6882	\$ 35,278	51,261	\$ 3.4894	\$ 178,871	\$ 214,149
September	42,362	\$ 5.3280	\$ 225,809	42,544	\$ 0.6882	\$ 29,279	42,544	\$ 3.4894	\$ 148,454	\$ 177,733
October	42,356	\$ 5.3280	\$ 225,674	42,360	\$ 0.6882	\$ 29,152	42,360	\$ 3.4894	\$ 147,812	\$ 176,964
November	43,596	\$ 5.3280	\$ 232,278	45,120	\$ 0.6882	\$ 31,052	45,120	\$ 3.4894	\$ 157,442	\$ 188,494
December	47,917	\$ 5.3280	\$ 255,301	48,941	\$ 0.6882	\$ 33,681	48,941	\$ 3.4894	\$ 170,773	\$ 204,454
Total	521,876	\$ 5.33	\$ 2,780,556	539,022	\$ 0.69	\$ 370,955	539,022	\$ 3.49	\$ 1,880,862	\$ 2,251,817

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
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April	34,548	\$ 5.33	\$ 184,073	37,545	\$ 0.69	\$ 25,839	37,545	\$ 3.49	\$ 131,010	\$ 156,848
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July	49,884	\$ 5.33	\$ 265,781	50,297	\$ 0.69	\$ 34,614	50,297	\$ 3.49	\$ 175,506	\$ 210,120
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October	42,356	\$ 5.33	\$ 225,674	42,360	\$ 0.69	\$ 29,152	42,360	\$ 3.49	\$ 147,812	\$ 176,964
November	43,596	\$ 5.33	\$ 232,278	45,120	\$ 0.69	\$ 31,052	45,120	\$ 3.49	\$ 157,442	\$ 188,494
December	47,917	\$ 5.33	\$ 255,301	48,941	\$ 0.69	\$ 33,681	48,941	\$ 3.49	\$ 170,773	\$ 204,454
Total	521,876	\$ 5.33	\$ 2,780,556	539,022	\$ 0.69	\$ 370,955	539,022	\$ 3.49	\$ 1,880,862	\$ 2,251,817

Low Voltage Switchgear Credit (if applicable)

\$ -

Total including deduction for Low Voltage Switchgear Credit

\$ 2,251,817

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0089	122,158,971	0	1,087,215	40.9%	1,138,420	0.0093
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081	63,560,711	0	514,842	19.4%	539,090	0.0085
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.5495		290,243	1,030,219	38.8%	1,078,740	3.7167
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6034		22,929	13,836	0.5%	14,487	0.6318
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081	180,719	0	1,464	0.1%	1,533	0.0085
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.5258		86	217	0.0%	227	2.6447
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.4972		3,082	7,697	0.3%	8,060	2.6148

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	0.0072	122,158,971	0	879,545	40.7%	915,429	0.0075
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	63,560,711	0	419,501	19.4%	436,616	0.0069
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9129		290,243	845,450	39.1%	879,943	3.0317
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4952		22,929	11,354	0.5%	11,818	0.5154
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	180,719	0	1,193	0.1%	1,241	0.0069
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0713		86	178	0.0%	185	2.1557
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0528		3,082	6,327	0.3%	6,586	2.1366

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	0.0093	122,158,971	0	1,138,420	40.9%	1,138,420	0.0093
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085	63,560,711	0	539,090	19.4%	539,090	0.0085
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.7167		290,243	1,078,740	38.8%	1,078,740	3.7167
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6318		22,929	14,487	0.5%	14,487	0.6318
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085	180,719	0	1,533	0.1%	1,533	0.0085
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6447		86	227	0.0%	227	2.6447
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6148		3,082	8,060	0.3%	8,060	2.6148

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	122,158,971	0	915,429	40.7%	915,429	0.0075
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069	63,560,711	0	436,616	19.4%	436,616	0.0069
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0317		290,243	879,943	39.1%	879,943	3.0317
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5154		22,929	11,818	0.5%	11,818	0.5154
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069	180,719	0	1,241	0.1%	1,241	0.0069
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1557		86	185	0.0%	185	2.1558
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1366		3,082	6,586	0.3%	6,586	2.1366

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Loss Adjusted Or Total Metered
Total Metered

Host Distributor LV Rates/Charges		
DESCRIPTION	TYPE	DELETE?
LVDS Charge kW	Volumetric	
Common ST Lines kW	Volumetric	
H1 Mthly Service Charge	Fixed	
H1 Meter Charge	Fixed	
Rate Recov Def Var Vol	Volumetric	

SERVICE POINTS	
NAME	DELETE?
Parry Sound TS	
LP Muskoka TS/Entrance Dr	

JANUARY								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	12,023.85	2.0255		24,354.31		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	33,730.67	1.6301		54,984.37		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	33,730.67	-0.3292		-11,104.14		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	12,102.93	1.6301		19,728.99		
	Rate Recov Def Var Vol	Parry Sound TS	12,102.93	-0.1412		-1,708.93		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						105,278.43		

FEBRUARY								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	11,493.80	2.0255		23,280.69		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	31,556.45	1.6301		51,440.17		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	31,556.45	-0.3292		-10,388.38		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	11,496.46	1.6301		18,740.38		
	Rate Recov Def Var Vol	Parry Sound TS	11,496.46	-0.1412		-1,623.30		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						100,473.40		

MARCH								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	10,103.67	2.0255		20,464.98		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	30,490.49	1.6301		49,702.55		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	30,490.49	-0.3292		-10,037.47		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	10,818.68	1.6301		17,635.53		
	Rate Recov Def Var Vol	Parry Sound TS	10,818.68	-0.1412		-1,527.60		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						95,261.83		

APRIL								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	8,770.30	2.0255		17,764.24		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	26,054.66	1.6301		42,471.70		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	26,054.66	-0.3292		-8,577.19		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	10,346.27	1.6301		16,865.45		
	Rate Recov Def Var Vol	Parry Sound TS	10,346.27	-0.1412		-1,460.89		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						86,087.15		

MAY								
MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	7,043.63	2.0255		14,266.87		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	27,529.83	1.6301		44,876.38		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	27,529.83	-0.3292		-9,062.82		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	9,410.18	1.6301		15,339.53		
	Rate Recov Def Var Vol	Parry Sound TS	9,410.18	-0.1412		-1,328.72		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						83,115.09		

JUNE

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	10,418.38	2.0255		21,102.43		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	35,438.89	1.6301		57,768.93		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	35,438.89	-0.3292		-11,566.48		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	12,542.10	1.6301		20,444.88		
	Rate Recov Def Var Vol	Parry Sound TS	12,542.10	-0.1412		-1,770.94		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						104,902.65		

JULY

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	9,584.55	2.0255		19,413.51		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	36,805.42	1.6301		59,996.52		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	36,805.42	0.1480		5,447.20		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	11,902.82	1.6301		19,402.79		
	Rate Recov Def Var Vol	Parry Sound TS	11,902.82	0.2441		2,905.48		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						126,189.33		

AUGUST

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	9,818.65	2.0255		19,887.68		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	37,545.08	1.6301		61,202.23		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	37,545.08	0.1480		5,556.67		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	12,356.96	1.6301		20,143.08		
	Rate Recov Def Var Vol	Parry Sound TS	12,356.96	0.2441		3,016.33		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						128,829.84		

SEPTEMBER

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	6,080.52	2.0255		12,316.09		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	30,770.74	1.6301		50,159.38		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	30,770.74	0.1480		4,554.07		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	10,400.66	1.6301		16,954.12		
	Rate Recov Def Var Vol	Parry Sound TS	10,400.66	0.2441		2,538.80		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						105,546.30		

OCTOBER

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	9,053.47	2.0255		18,337.80		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	30,571.35	1.6301		49,834.36		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	30,571.35	0.1480		4,524.56		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	10,396.00	1.6301		16,946.52		
	Rate Recov Def Var Vol	Parry Sound TS	10,396.00	0.2441		2,537.66		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						111,204.74		

NOVEMBER

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	11,486.20	2.0255		23,265.30		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	32,881.03	1.6301		53,599.37		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	32,881.03	0.1480		4,866.39		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	10,764.72	1.6301		17,547.57		
	Rate Recov Def Var Vol	Parry Sound TS	10,764.72	0.2441		2,627.67		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						120,930.14		

DECEMBER

MONTH	DESCRIPTION	SERVICE POINT	KW	RATE	NUMBER OF ACCOUNTS	TOTAL CHARGE	COMMENTS	DELETE?
	LVDS Charge kW	LP Muskoka TS/Entrance Dr	13,055.42	2.0255		26,443.75		
	Common ST Lines kW	LP Muskoka TS/Entrance Dr	35,378.31	1.6301		57,670.18		
	Rate Recov Def Var Vol	LP Muskoka TS/Entrance Dr	35,378.31	0.1480		5,235.99		
	H1 Mthly Service Charge	LP Muskoka TS/Entrance Dr		824.2800	14	11,539.92		
	H1 Meter Charge	LP Muskoka TS/Entrance Dr		417.5900	12	5,011.08		
	Common ST Lines kW	Parry Sound TS	11,996.44	1.6301		19,555.40		
	Rate Recov Def Var Vol	Parry Sound TS	11,996.44	0.2441		2,928.33		
	H1 Mthly Service Charge	Parry Sound TS		824.2800	3	2,472.84		
Total						130,857.49		

Grand Total	1,298,676.39
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Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Rate Class	Units	Allocation based on Tx- Connection Revenue %	Allocated 2023 LV Expense	Total Metered kWh	Total Metered kW	Loss Adjusted Billed kWh	LV Rate/kWh	LV Rate/kW
RESIDENTIAL SERVICE CLASSIFICATION	kWh	40.7%	527949.52	114,681,723	0	122,158,971	0.0046	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	19.4%	251806.66	59,670,213	0	63,560,711	0.0042	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	39.6%	514299.60	120,666,797	313,172	0	0.0000	1.6422
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0.1%	715.94	169,657	0	180,719	0.0042	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	0.0%	106.62	30,873	86	0	0.0000	1.2433
STREET LIGHTING SERVICE CLASSIFICATION	kW	0.3%	3798.04	1,061,877	3,082	0	0.0000	1.2322
Total		100.0%	1298676.39					

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2026 value and will be updated by OEB staff at a later date.

Price Escalator	3.70%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	3.55%
Associated Stretch Factor Value	0.15%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	40.01				3.55%	41.43	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	45.05		0.0135		3.55%	46.65	0.0140
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	271.06		3.2379		3.55%	280.68	3.3528
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	13.03		0.0254		3.55%	13.49	0.0263
SENTINEL LIGHTING SERVICE CLASSIFICATION	6.55		22.7983		3.55%	6.78	23.6076
STREET LIGHTING SERVICE CLASSIFICATION	1.83		8.3565		3.55%	1.89	8.6532
microFIT SERVICE CLASSIFICATION	10					10	

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



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2025	January 1, 2026
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	13.10%
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Smart Meter Entity Charge (SME)

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

\$	42.88
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Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	39.14	3.70%	40.59

Retail Service Charges

		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23	3.70%	125.72
Monthly fixed charge, per retailer	\$	48.50	3.70%	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.20	3.70%	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71	3.70%	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)	3.70%	(0.74)
Service Transaction Requests (STR)			3.70%	-
Request fee, per request, applied to the requesting party	\$	0.61	3.70%	0.63
Processing fee, per request, applied to the requesting party	\$	1.20	3.70%	1.24
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	4.85	3.70%	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42	3.70%	2.51

* OEB approved inflation rate effective in 2026

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

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

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

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

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

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

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Ice Storm Damage Costs (2026)	\$	3.71	- effective until 30/04/2027	A
Rate Rider for Ice Storm Damage Costs (2026)	\$	0.14	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	1.28	- effective until 30/04/2028	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.08	- effective until 30/04/2030	A
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable	\$/kWh	0.0055	- effective until 30/04/2027	B
			- effective until	
			- effective until	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Ice Storm Damage Costs (2026)	\$	6.98	- effective until 30/04/2027	A
Rate Rider for Ice Storm Damage Costs (2026)	\$	0.27	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	2.40	- effective until 30/04/2028	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.15	- effective until 30/04/2030	A
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable	\$/kWh	0.0055	- effective until 30/04/2027	B
			- effective until	
			- effective until	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Ice Storm Damage Costs (2026)	\$	76.17	- effective until 30/04/2027	A
Rate Rider for Ice Storm Damage Costs (2026)	\$	2.92	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	26.24	- effective until 30/04/2028	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	1.62	- effective until 30/04/2030	A
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable	\$/kWh	0.0055	- effective until 30/04/2027	B
			- effective until	
			- effective until	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Ice Storm Damage Costs (2026)	\$	1.74	- effective until 30/04/2027	A
Rate Rider for Ice Storm Damage Costs (2026)	\$	0.07	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.30	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.04	- effective until 30/04/2030	A
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable	\$/kWh	0.0050	- effective until 30/04/2027	B
			- effective until	
			- effective until	
SENTINEL LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Ice Storm Damage Costs (2026)	\$	1.07	- effective until 30/04/2027	A
Rate Rider for Ice Storm Damage Costs (2026)	\$	0.04	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.18	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.02	- effective until 30/04/2030	A
			- effective until	
			- effective until	
			- effective until	
STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Ice Storm Damage Costs (2026)	\$	0.24	- effective until 30/04/2027	A
Rate Rider for Ice Storm Damage Costs (2026)	\$	0.01	- effective until 30/04/2030	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.08	- effective until 30/04/2028	A
Rate Rider for Centennial MS Damage Costs (2026)	\$	0.01	- effective until 30/04/2030	A
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable	\$/kWh	0.0055	- effective until 30/04/2027	B
			- effective until	
			- effective until	
microFIT SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2026)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		
			- effective until		

Lakeland Power Distribution Ltd.

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-2025-0024

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. 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	\$	41.43
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.08
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	1.28
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.14
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	3.71
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0046
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0093
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

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-2025-0024

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	46.65
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.15
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	2.40
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.27
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	6.98
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0140
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

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-2025-0024

0.25

Standard Supply Service - Administrative Charge (if applicable)

\$

Lakeland Power Distribution Ltd.

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-2025-0024

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of 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 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.

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.

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	\$	280.68
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	1.62
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	26.24
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	2.92
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	76.17
Distribution Volumetric Rate	\$/kW	3.3528

Lakeland Power Distribution Ltd.

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-2025-0024

Low Voltage Service Rate	\$/kW	1.6422
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.2395)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0403
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kW	3.7167
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6318
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0317
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5154

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

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-2025-0024

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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)	\$	13.49
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.04
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.30
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.07
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	1.74
Distribution Volumetric Rate	\$/kWh	0.0263
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0085
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

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-2025-0024

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are 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)	\$	6.78
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.02
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.18
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.04
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	1.07
Distribution Volumetric Rate	\$/kW	23.6076
Low Voltage Service Rate	\$/kW	1.2433
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0466
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.1956)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6447
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1558

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

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-2025-0024

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as 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)	\$	1.89
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.01
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2028	\$	0.08
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.01
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2027	\$	0.24
Distribution Volumetric Rate	\$/kW	8.6532
Low Voltage Service Rate	\$/kW	1.2322
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.2091)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0396
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kW	2.6148
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1366

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

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-2025-0024

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	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Account history/Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00

Lakeland Power Distribution Ltd.

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-2025-0024

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	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
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)

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	\$/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

Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2026
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approved schedules of Rates, Charges and Loss Factors

EB-2025-0024

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

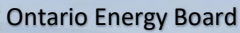
If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

1.0652

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

1.0545



Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Note:

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

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

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 40.01	1	\$ 40.01	\$ 41.43	1	\$ 41.43	\$ 1.42	3.55%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment		750	\$ -		750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.90)	1	\$ (0.90)	\$ 5.21	1	\$ 5.21	\$ 6.11	-678.89%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.11			\$ 46.64	\$ 7.53	19.25%
Line Losses on Cost of Power	\$ 0.0990	49	\$ 4.84	\$ 0.0990	49	\$ 4.84	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	750	\$ (1.50)	\$ 0.0048	750	\$ 3.60	\$ 5.10	-340.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ 0.08	\$ 0.08	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0046	750	\$ 3.45	\$ 0.30	9.52%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ (0.02)	1	\$ (0.02)	\$ -	1	\$ -	\$ 0.02	-100.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 46.00			\$ 59.03	\$ 13.03	28.31%
RTSR - Network	\$ 0.0089	799	\$ 7.11	\$ 0.0093	799	\$ 7.43	\$ 0.32	4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0072	799	\$ 5.75	\$ 0.0075	799	\$ 5.99	\$ 0.24	4.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.87			\$ 72.45	\$ 13.58	23.08%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	799	\$ 3.60	\$ 0.0045	799	\$ 3.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	799	\$ 1.20	\$ 0.0015	799	\$ 1.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 138.19			\$ 151.77	\$ 13.58	9.83%
HST	13%		\$ 17.96	13%		\$ 19.73	\$ 1.77	9.83%
Ontario Electricity Rebate	13.1%		\$ (18.10)	13.1%		\$ (19.88)	\$ (1.78)	
Total Bill on TOU			\$ 138.05			\$ 151.62	\$ 13.57	9.83%

In the manager's summary, discuss the reason for the change in the distribution sub-total.

In the manager's summary, discuss the reason for the change in the delivery sub-total.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 45.05	1	\$ 45.05	\$ 46.65	1	\$ 46.65	\$ 1.60	3.55%
Distribution Volumetric Rate	\$ 0.0135	2000	\$ 27.00	\$ 0.0140	2000	\$ 28.00	\$ 1.00	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ 9.80	1	\$ 9.80	\$ 9.80	
Volumetric Rate Riders	\$ 0.0013	2000	\$ (2.60)	\$ -	2000	\$ -	\$ 2.60	-100.00%
Sub-Total A (excluding pass through)			\$ 69.45			\$ 84.45	\$ 15.00	21.60%
Line Losses on Cost of Power	\$ 0.0990	130	\$ 12.91	\$ 0.0990	130	\$ 12.91	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0019	2,000	\$ (3.80)	\$ 0.0048	2,000	\$ 9.60	\$ 13.40	-352.63%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0001	2,000	\$ 0.20	\$ 0.20	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0042	2,000	\$ 8.40	\$ 0.60	7.69%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 86.78			\$ 115.98	\$ 29.20	33.65%
RTSR - Network	\$ 0.0081	2,130	\$ 17.26	\$ 0.0085	2,130	\$ 18.11	\$ 0.85	4.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	2,130	\$ 14.06	\$ 0.0069	2,130	\$ 14.70	\$ 0.64	4.55%
Sub-Total C - Delivery (including Sub-Total B)			\$ 118.10			\$ 148.79	\$ 30.69	25.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,130	\$ 9.59	\$ 0.0045	2,130	\$ 9.59	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,130	\$ 3.20	\$ 0.0015	2,130	\$ 3.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	1,280	\$ 97.28	\$ 0.0760	1,280	\$ 97.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1580	360	\$ 56.88	\$ 0.1580	360	\$ 56.88	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 329.21			\$ 359.91	\$ 30.69	9.32%
HST	13%		\$ 42.80	13%		\$ 46.79	\$ 3.99	9.32%
Ontario Electricity Rebate	13.1%		\$ (43.13)	13.1%		\$ (47.15)	\$ (4.02)	
Total Bill on TOU			\$ 328.88			\$ 359.55	\$ 30.66	9.32%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	72,866	kWh
Demand	189	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 271.06	1	\$ 271.06	\$ 280.68	1	\$ 280.68	\$ 9.62	3.55%
Distribution Volumetric Rate	\$ 3.2379	189.11353	\$ 612.33	\$ 3.3528	189.1135266	\$ 634.06	\$ 21.73	3.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ 106.95	1	\$ 106.95	\$ 106.95	
Volumetric Rate Riders	-\$ 0.6415	189.11353	\$ (121.32)	\$ -	189.1135266	\$ -	\$ 121.32	-100.00%
Sub-Total A (excluding pass through)			\$ 762.07			\$ 1,021.69	\$ 259.62	34.07%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.7380	189	\$ (139.57)	-\$ 0.2340	189	\$ (44.25)	\$ 95.31	-68.29%
CBR Class B Rate Riders	\$ -	189	\$ -	\$ 0.0403	189	\$ 7.62	\$ 7.62	
GA Rate Riders	\$ 0.0017	72,866	\$ 123.87	\$ 0.0044	72,866	\$ 320.61	\$ 196.74	158.82%
Low Voltage Service Charge	\$ 1.6033	189	\$ 303.21	\$ 1.6422	189	\$ 310.56	\$ 7.36	2.43%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	189	\$ -	\$ -	189	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,049.59			\$ 1,616.23	\$ 566.65	53.99%
RTSR - Network	\$ 3.5495	189	\$ 671.26	\$ 3.7167	189	\$ 702.88	\$ 31.62	4.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.9129	189	\$ 550.87	\$ 3.0317	189	\$ 573.34	\$ 22.47	4.08%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,271.71			\$ 2,892.45	\$ 620.73	27.32%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	77,617	\$ 349.28	\$ 0.0045	77,617	\$ 349.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	77,617	\$ 116.43	\$ 0.0015	77,617	\$ 116.43	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	77,617	\$ 12,387.72	\$ 0.1596	77,617	\$ 12,387.72	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 15,125.39			\$ 15,746.12	\$ 620.73	4.10%
HST	13%		\$ 1,966.30	13%		\$ 2,047.00	\$ 80.70	4.10%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 17,091.69			\$ 17,793.12	\$ 701.43	4.10%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	224	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.03	1	\$ 13.03	\$ 13.49	1	\$ 13.49	\$ 0.46	3.53%
Distribution Volumetric Rate	\$ 0.0254	224.41402	\$ 5.70	\$ 0.0263	224.4140212	\$ 5.90	\$ 0.20	3.54%
Fixed Rate Riders	\$ -	1	\$ -	\$ 2.15	1	\$ 2.15	\$ 2.15	
Volumetric Rate Riders	\$ 0.0014	224.41402	\$ (0.31)	\$ -	224.4140212	\$ -	\$ 0.31	-100.00%
Sub-Total A (excluding pass through)			\$ 18.42			\$ 21.54	\$ 3.13	16.98%
Line Losses on Cost of Power	\$ 0.0990	15	\$ 1.45	\$ 0.0990	15	\$ 1.45	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0018	224	\$ (0.40)	\$ 0.0044	224	\$ 0.99	\$ 1.39	-344.44%
CBR Class B Rate Riders	\$ -	224	\$ -	\$ 0.0001	224	\$ 0.02	\$ 0.02	
GA Rate Riders	\$ -	224	\$ -	\$ -	224	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0039	224	\$ 0.88	\$ 0.0042	224	\$ 0.94	\$ 0.07	7.69%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	224	\$ -	\$ -	224	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 20.34			\$ 24.94	\$ 4.61	22.66%
RTSR - Network	\$ 0.0081	239	\$ 1.94	\$ 0.0085	239	\$ 2.03	\$ 0.10	4.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	239	\$ 1.58	\$ 0.0069	239	\$ 1.65	\$ 0.07	4.55%
Sub-Total C - Delivery (including Sub-Total B)			\$ 23.85			\$ 28.62	\$ 4.77	20.02%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	239	\$ 1.08	\$ 0.0045	239	\$ 1.08	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	239	\$ 0.36	\$ 0.0015	239	\$ 0.36	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	144	\$ 10.92	\$ 0.0760	144	\$ 10.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	40	\$ 4.93	\$ 0.1220	40	\$ 4.93	\$ -	0.00%
TOU - On Peak	\$ 0.1580	40	\$ 6.38	\$ 0.1580	40	\$ 6.38	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 47.76			\$ 52.54	\$ 4.77	10.00%
HST	13%		\$ 6.21	13%		\$ 6.83	\$ 0.62	10.00%
Ontario Electricity Rebate	13.1%		\$ (6.26)	13.1%		\$ (6.88)	\$ (0.63)	
Total Bill on TOU			\$ 47.71			\$ 52.48	\$ 4.77	10.00%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	80	kWh	
Demand	0	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.55	1	\$ 6.55	\$ 6.78	1	\$ 6.78	\$ 0.23	3.51%
Distribution Volumetric Rate	\$ 22.7983	0.2239583	\$ 5.11	\$ 23.6076	0.223958333	\$ 5.29	\$ 0.18	3.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ 1.31	1	\$ 1.31	\$ 1.31	
Volumetric Rate Riders	\$ 0.8343	0.2239583	\$ (0.19)	\$ -	0.223958333	\$ -	\$ 0.19	-100.00%
Sub-Total A (excluding pass through)			\$ 11.47			\$ 13.38	\$ 1.91	16.64%
Line Losses on Cost of Power	\$ 0.0990	5	\$ 0.52	\$ 0.0990	5	\$ 0.52	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.6858	0	\$ (0.15)	\$ 0.1956	0	\$ (0.04)	\$ 0.11	-71.48%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ 0.0466	0	\$ 0.01	\$ 0.01	
GA Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1401	0	\$ 0.26	\$ 1.2433	0	\$ 0.28	\$ 0.02	9.05%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 12.09			\$ 14.14	\$ 2.05	16.97%
RTSR - Network	\$ 2.5258	0	\$ 0.57	\$ 2.6447	0	\$ 0.59	\$ 0.03	4.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0713	0	\$ 0.46	\$ 2.1558	0	\$ 0.48	\$ 0.02	4.08%
Sub-Total C - Delivery (including Sub-Total B)			\$ 13.12			\$ 15.22	\$ 2.10	15.98%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	86	\$ 0.39	\$ 0.0045	86	\$ 0.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	86	\$ 0.13	\$ 0.0015	86	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	51	\$ 3.91	\$ 0.0760	51	\$ 3.91	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	14	\$ 1.77	\$ 0.1220	14	\$ 1.77	\$ -	0.00%
TOU - On Peak	\$ 0.1580	14	\$ 2.29	\$ 0.1580	14	\$ 2.29	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 21.85			\$ 23.94	\$ 2.10	9.60%
HST	13%		\$ 2.84	13%		\$ 3.11	\$ 0.27	9.60%
Ontario Electricity Rebate	13.1%		\$ (2.86)	13.1%		\$ (3.14)	\$ (0.27)	
Total Bill on TOU			\$ 21.82			\$ 23.92	\$ 2.09	9.60%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	11,061	kWh
Demand	32	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.83	356.375	\$ 652.17	\$ 1.89	356.375	\$ 673.55	\$ 21.38	3.28%
Distribution Volumetric Rate	\$ 8.3565	32.104167	\$ 268.28	\$ 8.6532	32.10416667	\$ 277.80	\$ 9.53	3.55%
Fixed Rate Riders	\$ -	356.375	\$ -	\$ 0.34	356.375	\$ 121.17	\$ 121.17	
Volumetric Rate Riders	-\$ 0.1200	32.104167	\$ (3.85)	\$ -	32.10416667	\$ -	\$ 3.85	-100.00%
Sub-Total A (excluding pass through)			\$ 916.59			\$ 1,072.52	\$ 155.93	17.01%
Line Losses on Cost of Power	\$ 0.1596	721	\$ 115.10	\$ 0.1596	721	\$ 115.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.6469	32	\$ (20.77)	-\$ 0.2036	32	\$ (6.54)	\$ 14.23	-68.53%
CBR Class B Rate Riders	\$ -	32	\$ -	\$ 0.0396	32	\$ 1.27	\$ 1.27	
GA Rate Riders	\$ 0.0017	11,061	\$ 18.80	\$ 0.0044	11,061	\$ 48.67	\$ 29.87	158.82%
Low Voltage Service Charge	\$ 1.1299	32	\$ 36.27	\$ 1.2322	32	\$ 39.56	\$ 3.28	9.05%
Smart Meter Entity Charge (if applicable)	\$ -	356.375	\$ -	\$ -	356.375	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	356.375	\$ -	\$ -	356.375	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	32	\$ -	\$ -	32	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,066.00			\$ 1,270.59	\$ 204.58	19.19%
RTSR - Network	\$ 2.4972	32	\$ 80.17	\$ 2.6148	32	\$ 83.95	\$ 3.78	4.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0528	32	\$ 65.90	\$ 2.1366	32	\$ 68.59	\$ 2.69	4.08%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,212.08			\$ 1,423.12	\$ 211.05	17.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	11,782	\$ 53.02	\$ 0.0045	11,782	\$ 53.02	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	11,782	\$ 17.67	\$ 0.0015	11,782	\$ 17.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	356.375	\$ 89.09	\$ 0.25	356.375	\$ 89.09	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	11,061	\$ 1,765.37	\$ 0.1596	11,061	\$ 1,765.37	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 3,137.24			\$ 3,348.28	\$ 211.05	6.73%
HST	13%		\$ 407.84	13%		\$ 435.28	\$ 27.44	6.73%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 3,545.08			\$ 3,783.56	\$ 238.48	6.73%

In the manager's summary, discuss the reasons for the change in the distribution component.

In the manager's summary, discuss the reasons for the change in the delivery component.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 40.01	1	\$ 40.01	\$ 41.43	1	\$ 41.43	\$ 1.42	3.55%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment		750	\$ -		750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.90)	1	\$ (0.90)	\$ 5.21	1	\$ 5.21	\$ 6.11	-678.89%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.11			\$ 46.64	\$ 7.53	19.25%
Line Losses on Cost of Power	\$ 0.1596	49	\$ 7.80	\$ 0.1596	49	\$ 7.80	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	750	\$ (1.50)	\$ 0.0048	750	\$ 3.60	\$ 5.10	-340.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ 0.08	\$ 0.08	
GA Rate Riders	\$ 0.0017	750	\$ 1.28	\$ 0.0044	750	\$ 3.30	\$ 2.03	158.82%
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0046	750	\$ 3.45	\$ 0.30	9.52%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ (0.02)	1	\$ (0.02)	\$ -	1	\$ -	\$ 0.02	-100.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 50.24			\$ 65.29	\$ 15.05	29.96%
RTSR - Network	\$ 0.0089	799	\$ 7.11	\$ 0.0093	799	\$ 7.43	\$ 0.32	4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0072	799	\$ 5.75	\$ 0.0075	799	\$ 5.99	\$ 0.24	4.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 63.10			\$ 78.71	\$ 15.61	24.74%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	799	\$ 3.60	\$ 0.0045	799	\$ 3.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	799	\$ 1.20	\$ 0.0015	799	\$ 1.20	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 187.60			\$ 203.20	\$ 15.61	8.32%
HST 13%			\$ 24.39	13%		\$ 26.42	\$ 2.03	8.32%
Ontario Electricity Rebate 13.1%			\$ (24.57)	13.1%		\$ (26.62)		
Total Bill on Non-RPP Avg. Price			\$ 211.98			\$ 229.62	\$ 17.64	8.32%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Appendix E

2026 Commodity Accounts Analysis Workform



Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells
Drop down cells

Utility Name Lakeland Power Distribution Ltd.

Note 1

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

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

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

Year Selected

2023

Instructions:

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

For example:

- Scenario a -If 2023 balances were last approved on a final basis - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bi - If 2023 balances were last approved on an interim basis and there are no changes to 2023 balances - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
 - Scenario bii - If 2023 balances were last approved on an interim basis, there are changes to 2023 balances, and 2022 balances were last approved for disposition - Select 2022 and Commodity Accounts Analysis Workforms for 2023 and 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- 2) Complete the Commodity Accounts Analysis Workform for each year generated.
3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	\$ 302,887	\$ 311,419	\$ -	\$ 311,419	\$ 8,533	\$ 5,564,526	0.2%
Cumulative Balance	\$ 302,887	\$ 311,419	\$ -	\$ 311,419	\$ 8,533	\$ 5,564,526	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2024	-0.2%
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		2024		
Total Metered excluding WMP	C = A+B	296,281,141	kWh	100%
RPP	A	169,579,142	kWh	57.2%
Non RPP	B = D+E	126,701,999	kWh	42.8%
Non-RPP Class A	D	53,138,056	kWh	17.9%
Non-RPP Class B*	E	73,563,944	kWh	24.8%

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

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2024								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	6,633,468	6,633,468	6,786,602	6,786,602	0.05413	\$ 367,359	0.04588	\$ 311,369	\$ (55,989)
February	6,786,602	6,786,602	6,514,298	6,514,298	0.08498	\$ 553,585	0.06632	\$ 432,028	\$ (121,557)
March	6,514,298	6,514,298	6,581,281	6,581,281	0.08366	\$ 550,590	0.08171	\$ 537,756	\$ (12,833)
April	6,581,281	6,581,281	5,905,182	5,905,182	0.08498	\$ 501,822	0.07427	\$ 438,578	\$ (63,244)
May	5,905,182	5,905,182	6,156,000	6,156,000	0.04588	\$ 282,437	0.07763	\$ 477,890	\$ 195,453
June	6,156,000	6,156,000	6,261,984	6,261,984	0.04588	\$ 287,300	0.07840	\$ 490,940	\$ 203,640
July	6,261,984	6,261,984	7,077,164	7,077,164	0.04588	\$ 324,700	0.06371	\$ 450,886	\$ 126,186
August	7,077,164	7,077,164	7,039,662	7,039,662	0.05552	\$ 390,842	0.06323	\$ 445,118	\$ 54,276
September	7,039,662	7,039,662	6,551,845	6,551,845	0.06750	\$ 442,250	0.07928	\$ 519,430	\$ 77,181
October	6,551,845	6,551,845	6,418,184	6,418,184	0.08171	\$ 524,430	0.07484	\$ 480,337	\$ (44,093)
November	6,418,184	6,418,184	6,216,918	6,216,918	0.07680	\$ 477,459	0.08904	\$ 553,554	\$ 76,095
December	6,216,918	6,216,918	6,906,900	6,906,900	0.07928	\$ 547,579	0.06177	\$ 426,639	\$ (120,940)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	78,142,586	78,142,586	78,416,019	78,416,019		\$ 5,250,353		\$ 5,564,526	\$ 314,173

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
78,257,812	78,416,019	- 158,206	0.07134	\$ (11,286)

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	\$ 302,887
----------------------------	------------

Calculated Loss Factor	1.0660
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0723
Difference	-0.0063

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)	\$ 311,419		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			No	no adjustments required
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior period corrections			No	no adjustments required
2a	Remove prior year end unbilled to actual revenue differences			No	no adjustments required
2b	Add current year end unbilled to actual revenue differences			No	no adjustments required
3a	Remove difference between prior year accrual/unbilled to actual from load transfers			No	no adjustments required
3b	Add difference between current year accrual/unbilled to actual from load transfers			No	no adjustments required
4a	Significant prior period billing adjustments recorded in current year			No	no adjustments required
4b	Significant current period billing adjustments recorded in other year(s)			No	no adjustments required
5	CT 2148 for prior period corrections				
6					
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ 311,419
	Net Change in Expected GA Balance in the Year Per Analysis	\$ 302,887
	Unresolved Difference	\$ 8,533
	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			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions ¹	Principal Adjustments ¹	Total Activity in Calendar Year		
2024	- 55,805	-	55,805	24,267,369	-0.2%
Cumulative	- 55,805	-	55,805	-	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) Reconciling items and Principal Adjustments reflect the total of Note 7a "Reconciling Items and Principal Adjustments". Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments. However, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588.
- 3) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

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

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation ³
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year				
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	Variance (eg. Variance due to significant understated/overstated line loss factor)				
6					
7					
8					
Total Reconciling Items		\$	-		

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?
1			
2			
3			
4			
5			
6			
7			
8			
Total		-	
Total principal adjustments included in last approved balance			
Difference		-	

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

Note 9 Principal adjustment reconciliation in current application:

Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2024 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Year	Account 1589 - RSVA Global Adjustment		
	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	-	

Year	Account 1588 - RSVA Power		
	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	-	

Appendix F

Bill Impacts

Residential Rate Class

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 40.01	1	\$ 40.01	\$ 41.43	1	\$ 41.43	\$ 1.42	3.55%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.90)	1	\$ (0.90)	\$ 5.21	1	\$ 5.21	\$ 6.11	-678.89%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 39.11			\$ 46.64	\$ 7.53	19.25%
Line Losses on Cost of Power	\$ 0.0990	49	\$ 4.84	\$ 0.0990	49	\$ 4.84	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	750	\$ (1.50)	\$ 0.0048	750	\$ 3.60	\$ 5.10	-340.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ 0.08	\$ 0.08	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0046	750	\$ 3.45	\$ 0.30	9.52%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ (0.02)	1	\$ (0.02)	\$ -	1	\$ -	\$ 0.02	-100.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 46.00			\$ 59.03	\$ 13.03	28.31%
RTSR - Network	\$ 0.0089	799	\$ 7.11	\$ 0.0093	799	\$ 7.43	\$ 0.32	4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0072	799	\$ 5.75	\$ 0.0075	799	\$ 5.99	\$ 0.24	4.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.87			\$ 72.45	\$ 13.58	23.08%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	799	\$ 3.60	\$ 0.0045	799	\$ 3.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	799	\$ 1.20	\$ 0.0015	799	\$ 1.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 138.19			\$ 151.77	\$ 13.58	9.83%
HST	13%		\$ 17.96	13%		\$ 19.73	\$ 1.77	9.83%
Ontario Electricity Rebate	13.1%		\$ (18.10)	13.1%		\$ (19.88)	\$ (1.78)	
Total Bill on TOU			\$ 138.05			\$ 151.62	\$ 13.57	9.83%



GS<50 kW Rate Class

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 45.05	1	\$ 45.05	\$ 46.65	1	\$ 46.65	\$ 1.60	3.55%
Distribution Volumetric Rate	\$ 0.0135	2000	\$ 27.00	\$ 0.0140	2000	\$ 28.00	\$ 1.00	3.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ 9.80	1	\$ 9.80	\$ 9.80	
Volumetric Rate Riders	\$ 0.0013	2000	\$ (2.60)	\$ -	2000	\$ -	\$ 2.60	-100.00%
Sub-Total A (excluding pass through)			\$ 69.45			\$ 84.45	\$ 15.00	21.60%
Line Losses on Cost of Power	\$ 0.0990	130	\$ 12.91	\$ 0.0990	130	\$ 12.91	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0019	2,000	\$ (3.80)	\$ 0.0048	2,000	\$ 9.60	\$ 13.40	-352.63%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0001	2,000	\$ 0.20	\$ 0.20	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0042	2,000	\$ 8.40	\$ 0.60	7.69%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 86.78			\$ 115.98	\$ 29.20	33.65%
RTSR - Network	\$ 0.0081	2,130	\$ 17.26	\$ 0.0085	2,130	\$ 18.11	\$ 0.85	4.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	2,130	\$ 14.06	\$ 0.0069	2,130	\$ 14.70	\$ 0.64	4.55%
Sub-Total C - Delivery (including Sub-Total B)			\$ 118.10			\$ 148.79	\$ 30.69	25.99%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,130	\$ 9.59	\$ 0.0045	2,130	\$ 9.59	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,130	\$ 3.20	\$ 0.0015	2,130	\$ 3.20	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	1,280	\$ 97.28	\$ 0.0760	1,280	\$ 97.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1580	360	\$ 56.88	\$ 0.1580	360	\$ 56.88	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 329.21			\$ 359.91	\$ 30.69	9.32%
HST	13%		\$ 42.80	13%		\$ 46.79	\$ 3.99	9.32%
Ontario Electricity Rebate	13.1%		\$ (43.13)	13.1%		\$ (47.15)	\$ (4.02)	
Total Bill on TOU			\$ 328.88			\$ 359.55	\$ 30.66	9.32%

GS>50-4,999 kW Rate Class

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	72,866	kWh
Demand	189	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 271.06	1	\$ 271.06	\$ 280.68	1	\$ 280.68	\$ 9.62	3.55%
Distribution Volumetric Rate	\$ 3.2379	189.11353	\$ 612.33	\$ 3.3528	189.1135266	\$ 634.06	\$ 21.73	3.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ 106.95	1	\$ 106.95	\$ 106.95	
Volumetric Rate Riders	\$ -	189.11353	\$ (121.32)	\$ -	189.1135266	\$ -	\$ 121.32	-100.00%
Sub-Total A (excluding pass through)			\$ 762.07			\$ 1,021.69	\$ 259.62	34.07%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.7380	189	\$ (139.57)	\$ 0.2340	189	\$ (44.25)	\$ 95.31	-68.29%
CBR Class B Rate Riders	\$ -	189	\$ -	\$ 0.0403	189	\$ 7.62	\$ 7.62	
GA Rate Riders	\$ 0.0017	72,866	\$ 123.87	\$ 0.0044	72,866	\$ 320.61	\$ 196.74	158.82%
Low Voltage Service Charge	\$ 1.6033	189	\$ 303.21	\$ 1.6422	189	\$ 310.56	\$ 7.36	2.43%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	189	\$ -	\$ -	189	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,049.59			\$ 1,616.23	\$ 566.65	53.99%
RTSR - Network	\$ 3.5495	189	\$ 671.26	\$ 3.7167	189	\$ 702.88	\$ 31.62	4.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.9129	189	\$ 550.87	\$ 3.0317	189	\$ 573.34	\$ 22.47	4.08%
Sub-Total C - Delivery (including Sub-Total B)			\$ 2,271.71			\$ 2,892.45	\$ 620.73	27.32%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	77,617	\$ 349.28	\$ 0.0045	77,617	\$ 349.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	77,617	\$ 116.43	\$ 0.0015	77,617	\$ 116.43	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	77,617	\$ 12,387.72	\$ 0.1596	77,617	\$ 12,387.72	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 15,125.39			\$ 15,746.12	\$ 620.73	4.10%
HST	13%		\$ 1,966.30	13%		\$ 2,047.00	\$ 80.70	4.10%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 17,091.69			\$ 17,793.12	\$ 701.43	4.10%

Unmetered Scattered Load Rate Class

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	224	kWh
Demand	-	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.03	1	\$ 13.03	\$ 13.49	1	\$ 13.49	\$ 0.46	3.53%
Distribution Volumetric Rate	\$ 0.0254	224.41402	\$ 5.70	\$ 0.0263	224.4140212	\$ 5.90	\$ 0.20	3.54%
Fixed Rate Riders	\$ -	1	\$ -	\$ 2.15	1	\$ 2.15	\$ 2.15	
Volumetric Rate Riders	-\$ 0.0014	224.41402	\$ (0.31)	\$ -	224.4140212	\$ -	\$ 0.31	-100.00%
Sub-Total A (excluding pass through)			\$ 18.42			\$ 21.54	\$ 3.13	16.98%
Line Losses on Cost of Power	\$ 0.0990	15	\$ 1.45	\$ 0.0990	15	\$ 1.45	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0018	224	\$ (0.40)	\$ 0.0044	224	\$ 0.99	\$ 1.39	-344.44%
CBR Class B Rate Riders	\$ -	224	\$ -	\$ 0.0001	224	\$ 0.02	\$ 0.02	
GA Rate Riders	\$ -	224	\$ -	\$ -	224	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0039	224	\$ 0.88	\$ 0.0042	224	\$ 0.94	\$ 0.07	7.69%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	224	\$ -	\$ -	224	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 20.34			\$ 24.94	\$ 4.61	22.66%
RTSR - Network	\$ 0.0081	239	\$ 1.94	\$ 0.0085	239	\$ 2.03	\$ 0.10	4.94%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	239	\$ 1.58	\$ 0.0069	239	\$ 1.65	\$ 0.07	4.55%
Sub-Total C - Delivery (including Sub-Total B)			\$ 23.85			\$ 28.62	\$ 4.77	20.02%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	239	\$ 1.08	\$ 0.0045	239	\$ 1.08	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	239	\$ 0.36	\$ 0.0015	239	\$ 0.36	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	144	\$ 10.92	\$ 0.0760	144	\$ 10.92	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	40	\$ 4.93	\$ 0.1220	40	\$ 4.93	\$ -	0.00%
TOU - On Peak	\$ 0.1580	40	\$ 6.38	\$ 0.1580	40	\$ 6.38	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 47.76			\$ 52.54	\$ 4.77	10.00%
HST	13%		\$ 6.21	13%		\$ 6.83	\$ 0.62	10.00%
Ontario Electricity Rebate	13.1%		\$ (6.26)	13.1%		\$ (6.88)	\$ (0.63)	
Total Bill on TOU			\$ 47.71			\$ 52.48	\$ 4.77	10.00%

Sentinel Lighting Rate Class

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	80	kWh
Demand	0	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.55	1	\$ 6.55	\$ 6.78	1	\$ 6.78	\$ 0.23	3.51%
Distribution Volumetric Rate	\$ 22.7983	0.2239583	\$ 5.11	\$ 23.6076	0.223958333	\$ 5.29	\$ 0.18	3.55%
Fixed Rate Riders	\$ -	1	\$ -	\$ 1.31	1	\$ 1.31	\$ 1.31	
Volumetric Rate Riders	\$ -	0.2239583	\$ (0.19)	\$ -	0.223958333	\$ -	\$ 0.19	-100.00%
Sub-Total A (excluding pass through)			\$ 11.47			\$ 13.38	\$ 1.91	16.64%
Line Losses on Cost of Power	\$ 0.0990	5	\$ 0.52	\$ 0.0990	5	\$ 0.52	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.6858	0	\$ (0.15)	\$ 0.1956	0	\$ (0.04)	\$ 0.11	-71.48%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ 0.0466	0	\$ 0.01	\$ 0.01	
GA Rate Riders	\$ -	80	\$ -	\$ -	80	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1401	0	\$ 0.26	\$ 1.2433	0	\$ 0.28	\$ 0.02	9.05%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 12.09			\$ 14.14	\$ 2.05	16.97%
RTSR - Network	\$ 2.5258	0	\$ 0.57	\$ 2.6447	0	\$ 0.59	\$ 0.03	4.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0713	0	\$ 0.46	\$ 2.1558	0	\$ 0.48	\$ 0.02	4.08%
Sub-Total C - Delivery (including Sub-Total B)			\$ 13.12			\$ 15.22	\$ 2.10	15.98%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	86	\$ 0.39	\$ 0.0045	86	\$ 0.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	86	\$ 0.13	\$ 0.0015	86	\$ 0.13	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	51	\$ 3.91	\$ 0.0760	51	\$ 3.91	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	14	\$ 1.77	\$ 0.1220	14	\$ 1.77	\$ -	0.00%
TOU - On Peak	\$ 0.1580	14	\$ 2.29	\$ 0.1580	14	\$ 2.29	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 21.85			\$ 23.94	\$ 2.10	9.60%
HST	13%		\$ 2.84	13%		\$ 3.11	\$ 0.27	9.60%
Ontario Electricity Rebate	13.1%		\$ (2.86)	13.1%		\$ (3.14)	\$ (0.27)	
Total Bill on TOU			\$ 21.82			\$ 23.92	\$ 2.09	9.60%

Street Lighting Rate Class

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	11,061	kWh
Demand	32	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.83	356.375	\$ 652.17	\$ 1.89	356.375	\$ 673.55	\$ 21.38	3.28%
Distribution Volumetric Rate	\$ 8.3565	32.104167	\$ 268.28	\$ 8.6532	32.10416667	\$ 277.80	\$ 9.53	3.55%
Fixed Rate Riders	\$ -	356.375	\$ -	\$ 0.34	356.375	\$ 121.17	\$ 121.17	
Volumetric Rate Riders	\$ -0.1200	32.104167	\$ (3.85)	\$ -	32.10416667	\$ -	\$ 3.85	-100.00%
Sub-Total A (excluding pass through)			\$ 916.59			\$ 1,072.52	\$ 155.93	17.01%
Line Losses on Cost of Power	\$ 0.1596	721	\$ 115.10	\$ 0.1596	721	\$ 115.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -0.6469	32	\$ (20.77)	\$ -0.2036	32	\$ (6.54)	\$ 14.23	-68.53%
CBR Class B Rate Riders	\$ -	32	\$ -	\$ 0.0396	32	\$ 1.27	\$ 1.27	
GA Rate Riders	\$ 0.0017	11,061	\$ 18.80	\$ 0.0044	11,061	\$ 48.67	\$ 29.87	158.82%
Low Voltage Service Charge	\$ 1.1299	32	\$ 36.27	\$ 1.2322	32	\$ 39.56	\$ 3.28	9.05%
Smart Meter Entity Charge (if applicable)	\$ -	356.375	\$ -	\$ -	356.375	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	356.375	\$ -	\$ -	356.375	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	32	\$ -	\$ -	32	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,066.00			\$ 1,270.59	\$ 204.58	19.19%
RTSR - Network	\$ 2.4972	32	\$ 80.17	\$ 2.6148	32	\$ 83.95	\$ 3.78	4.71%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0528	32	\$ 65.90	\$ 2.1366	32	\$ 68.59	\$ 2.69	4.08%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,212.08			\$ 1,423.12	\$ 211.05	17.41%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	11,782	\$ 53.02	\$ 0.0045	11,782	\$ 53.02	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	11,782	\$ 17.67	\$ 0.0015	11,782	\$ 17.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	356.375	\$ 89.09	\$ 0.25	356.375	\$ 89.09	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	11,061	\$ 1,765.37	\$ 0.1596	11,061	\$ 1,765.37	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 3,137.24			\$ 3,348.28	\$ 211.05	6.73%
HST	13%		\$ 407.84	13%		\$ 435.28	\$ 27.44	6.73%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 3,545.08			\$ 3,783.56	\$ 238.48	6.73%

Residential Rate Class – Non-RPP

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 40.01	1	\$ 40.01	\$ 41.43	1	\$ 41.43	\$ 1.42	3.55%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.90)	1	\$ (0.90)	\$ 5.21	1	\$ 5.21	\$ 6.11	-678.89%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 39.11			\$ 46.64	\$ 7.53	19.25%
Line Losses on Cost of Power	\$ 0.1596	49	\$ 7.80	\$ 0.1596	49	\$ 7.80	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0020	750	\$ (1.50)	\$ 0.0048	750	\$ 3.60	\$ 5.10	-340.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ 0.08	\$ 0.08	-
GA Rate Riders	\$ 0.0017	750	\$ 1.28	\$ 0.0044	750	\$ 3.30	\$ 2.03	158.82%
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0046	750	\$ 3.45	\$ 0.30	9.52%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ (0.02)	1	\$ (0.02)	\$ -	1	\$ -	\$ 0.02	-100.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 50.24			\$ 65.29	\$ 15.05	29.96%
RTSR - Network	\$ 0.0089	799	\$ 7.11	\$ 0.0093	799	\$ 7.43	\$ 0.32	4.49%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0072	799	\$ 5.75	\$ 0.0075	799	\$ 5.99	\$ 0.24	4.17%
Sub-Total C - Delivery (including Sub-Total B)			\$ 63.10			\$ 78.71	\$ 15.61	24.74%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	799	\$ 3.60	\$ 0.0045	799	\$ 3.60	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	799	\$ 1.20	\$ 0.0015	799	\$ 1.20	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 187.60			\$ 203.20	\$ 15.61	8.32%
HST	13%		\$ 24.39	13%		\$ 26.42	\$ 2.03	8.32%
Ontario Electricity Rebate	13.1%		\$ (24.57)	13.1%		\$ (26.62)		
Total Bill on Non-RPP Avg. Price			\$ 211.98			\$ 229.62	\$ 17.64	8.32%

Appendix G

2026 IRM Checklist

2026 IRM Checklist

Lakeland Power

EB-2025-0024

Date: October 9, 2025

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 19, 2025](#)

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	Section 3.1
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Section 3.1 n
3	Completed Rate Generator Model and supplementary work forms in Excel format	Excel Files
3	Current tariff sheet, PDF	Appendix B
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	Section 3.1 m
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Section 3.1 k
3	Distributor's internet address	Section 3.1 j
3	Text searchable PDF format for all documents	PDF Files
3	2026 IRM Checklist	Excel Files and Appendix G
3	Three certifications required to support the application as indicated in Chapter 1 of the Filing Requirements	Appendix A
3.1.3 Standardized OEB Models Provided		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Section 3.1 l
5	File the Commodity Accounts Analysis Workform	Excel Files and Appendix E
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders	N/A
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	Section 3.2.5
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	Section 3.2.5

2026 IRM Checklist

Lakeland Power

EB-2025-0024

Date: October 9, 2025

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 19, 2025](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	Section 3.2.5
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	Section 3.2.5
9	Provide proposed Low Voltage rates by customer class to reflect these costs	Section 3.2.5
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	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Excel Files
10	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)	Excel Files and Section 3.2.6
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	Section 3.2.6
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Section 3.2.6
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Section 3.2.6
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 3.2.6.1
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	Excel Files
12 - 13	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
13	Supporting evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	N/A - Section 3.2.6.1
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.	N/A
3.2.6.2 Capacity Based Recovery (CBR)		

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Lakeland Power

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Section 3.2.6 and 3.2.6.2
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	Section 3.2.6.3
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Section 3.2.6.3
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	Section 3.2.6 and 3.2.6.3
3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts		
For Distributors with a zero balance in the LRAMVA		
17	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for current rate year rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for the current rate year (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation	N/A
For Distributors with non-zero balance in the LRAMVA		
17 - 18	A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of their IRM application, with supporting information, or provide a rationale for not doing so	N/A
17 - 18	Provide supporting evidence related to disposition of any balance in the LRAMVA (refer to Section 3.2.7.1 of the 2023 edition of the Chapter 3 Filing Requirements)	N/A
17 - 18	For persisting impacts until the next rebasing, calculate and request approval of LRAM-eligible amounts to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application, and request any rate rider(s) for the LRAM-eligible amount	N/A
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
18	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application	N/A
3.2.8 Tax Changes		
18 - 19	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Excel Files
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	Section 3.2.8

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.9 Z-Factor Claims		
20	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	Section 3.2.9 and Appendices Z-1 and Z-2
20	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	Section 3.2.9 and Appendices Z-1 and Z-2
3.2.9.1 Z-Factor Filing Guidelines		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence	Section 3.2.9 and Appendices Z-1 and Z-2
20 - 21	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	Section 3.2.9 and Appendices Z-1 and Z-2
3.2.9.2 Recovery of Z-Factor Costs		
21	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	Section 3.2.9 and Appendices Z-1 and Z-2
21	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	Section 3.2.9 and Appendices Z-1 and Z-2
21	Residential rate rider to be proposed on fixed basis	Section 3.2.9 and Appendices Z-1 and Z-2
21	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	Section 3.2.9 and Appendices Z-1 and Z-2
3.2.10 Off-Ramps		
21	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
21	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	Section 3.2.10
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

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

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.3.2.6 ACM/ICM Accounting Treatment		
29	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A
29	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB’s APH Guidance	N/A
29	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
29	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



Distribution Ltd.

Z-Factor Claim

June 2024 Centennial MS Substation Transformer Failure

Submitted as part of
**2026 IRM Electricity Distribution
Rate Application**

EB-2025-0024

October 9, 2025



Hydro crews dispatched as thousands still without power

By Cheryl Browne

Published: June 14, 2024 at 8:37AM EDT



The CTV Barrie transmission tower is struck by lightning on Thurs. June 13, 2024 (Chris Garry/CTV News Barrie).

From Minden to Melancthon to Bradford and Bracebridge, the brutal storm that passed through central Ontario took a giant swipe at trees, roads and homes.

Social media pictures show the trail of destruction the wind and lightning wrought Thursday night.

Thousands of businesses and residents are still without power, and hydro crews estimate it could be hours before most of it is restored.

Fallen trees on roads and buildings will hamper prompt restoration before damage estimates start ringing phones at insurance agencies.

Early Friday morning, outages on power suppliers' websites listed towns, villages, and cities, the number of outages, and the expected times of repair.

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Appendix A – Notice of Intent to File for Z-Factor Relief

1. INTRODUCTION AND OVERVIEW

This Z-Factor Application details the events and aftermath of a severe lightning storm that impacted the Bracebridge area within Lakeland Power Distribution Ltd.'s (Lakeland Power) service territory on June 13, 2024. The lightning storm was the likely cause of the critical failure of the Centennial MS substation transformer, resulting in a significant power outage affecting 2,500 customers. The document emphasizes the relatively young age of the transformer, which was manufactured in 2008 and installed in 2009, compared to its expected end-of-life of 2048.

The Substation Transformer Failure meets the Z-factor eligibility criteria as set out in Section 2.6 of the Ontario Energy Board's (OEB) Report on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors, dated July 14, 2008 (the "Z-Factor Guidelines") and Section 3.2.9 of the Board's Filing Requirements for Electricity Distribution Rate Applications, Chapter 3 Incentive Rate-Setting Applications, dated June 19, 2025 ("the Chapter 3 Filing Requirements").

Lakeland Power certifies that the transformer failure:

- was outside of Lakeland Power's control;
- significantly impacted operations;
- resulted in costs greater than the materiality threshold;
- the costs are incremental and not included in our cost base; and
- the costs were prudently incurred.

1.1 ONGOING COSTS EXTENDING BEYOND 12 MONTHS

The impact of the lightning storm resulted in the failure of a critical and difficult-to-replace transformer which has led to a sustained and ongoing cost burden for Lakeland Power. Costs were incurred immediately following the event (including testing and assessment of the failed transformer, and installation of a temporary replacement transformer); and costs are also being incurred on an ongoing basis (including the rental of the temporary transformer, and progress payments towards the repair of the damaged transformer).

At the time of filing this Z-factor claim, costs are still being incurred and are expected to continue into 2026 until the damaged transformer is fully repaired and returned to service. While Lakeland Power acknowledges the OEB's guidance that Z-factor costs should generally be incurred within a 12-month period, we propose given the nature of the event and its ongoing implications, that a longer period is fair and reasonable.

The costs included in the claim span a 15-month period from June 14, 2024, to September 30, 2025, and are directly linked to the storm event. The extended duration of the claim period reflects i) supply chain issues resulting in long lead times for delivery of transformers, and ii) the complexity of the restoration process and the unique challenges associated with sourcing and repairing the specialized equipment involved.

Lakeland Power respectfully requests that the OEB consider the full 15-month cost period as eligible for Z-factor recovery.

1.2 CLAIM SUMMARY

Lakeland Power is seeking recovery of \$830,211 in expenditures (plus carrying charges) incurred to date in relation to the transformer failure. The transformer is currently expected to be fully repaired and returned to operations by Fall 2026 – therefore an update to this Z-factor with additional costs is expected to be filed in 2026. The costs incurred and being requested in this claim are related to the repair of the damaged transformer, and installation and rental of a temporary transformer. Lakeland Power proposes to recover this amount from rate payers via two separate fixed rate riders – one for operating costs over a 24-month period* effective May 1 2026 until April 30 2028, and one for capital costs effective May 1 2026 until re-basing.

This Z-factor is being submitted as part of an IRM rate application EB-2025-0024. Bill impacts and justification of the rate riders above are outlined in that IRM.

** Note that the bill impact for two customer classes (Sentinel, and Unmetered Scattered Load) were just above 10% when a 24 month rate rider was used. In order to keep these at 10% or below the rate rider for only these two customer classes is calculated over 48 months (and not 24 months as stated above). This results in different recovery periods for different classes of the same rate rider. While this is not normal practice Lakeland Power feels this is reasonable under the circumstances.*

1.3 BACKGROUND – THE EVENT

On June 13, 2024, a severe lightning storm hit the Bracebridge area within Lakeland Power's service territory. While the storm was passing through Bracebridge a critical 27.6kV substation, Centennial MS, failed. The failure occurred at the same time of a widespread power outage on the 44kV sub-transmission system and 27.6kV distribution system.

The failure of the transformer resulted in a prolonged power outage, affecting approximately 2,500 customers. In response to the incident, Lakeland Power promptly engaged its service provider, KPC Power, to conduct immediate diagnostic testing on the affected unit. On June 14, 2024, the transformer was removed from service and subjected to comprehensive tests, including winding insulation resistance and turns ratio assessments. Both tests indicated a failure had occurred; complete re-winding of the transformer coils was necessary to restore reliable operation.

2. ELIGIBILITY CRITERIA

As stated in the Chapter 3 Filing Requirements, Z-factor eligibility is defined as unforeseen events that are outside the control of a distributor's ability to manage. The cost to a distributor must be material and its causation clear for a Z-factor claim to be justified. The OEB has set out the eligibility criteria for applications to recover amounts via the Z-factor in its Incentive Regulation Report and its guidelines discussed in section 2.6 of the Z-Factor Guidelines. The OEB's Z-Factor Guidelines state that a distributor must submit evidence that the costs incurred meet the following three eligibility criteria of causation, materiality, and prudence:

Causation: Amounts should be directly related to the Z-factor event. The amount must be clearly outside of the base upon which rates were derived.

Materiality: The amounts must exceed the Board-defined materiality threshold and have a significant influence on the operation of the distributor; otherwise, they should be expensed in the normal course and addressed through organizational productivity improvements.

Prudence: The amount must have been prudently incurred. This means that the distributor's decision to incur the amount must represent the most cost-effective option (not necessarily least initial cost) for ratepayers.

Additionally, the OEB's Chapter 3 Filing Requirements state:

"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."

The following sections provide details as to how Lakeland Power's Z-factor claim satisfies each of the OEB's three eligibility criteria, and the ROE requirement.

2.1 CAUSATION

The costs included in this Z-factor recovery claim were directly related to the substation failure event that occurred on the evening of June 13, 2024. Had the failure not occurred, Lakeland Power would not have incurred any of the costs that are being requested for recovery. The failure occurred at the same time as the lightning storm was passing over the Bracebridge area. Therefore, the storm was very likely the cause of the failure, and all costs submitted in this claim are a direct result of that failure. Lakeland Power has verified that the amounts sought for recovery are outside the base upon which Lakeland Power's rates were derived.

Lakeland Power employs several practices to help extend the life of substation transformers and infrastructure inside the station. Strategies include both proactive measures and reactive measures as listed below:

- Monthly on-site inspections are performed by qualified Lakeland Power operations staff.
- Oil samples are taken, and dissolved gas analysis (DGA) is conducted annually.
- Regular full-station maintenance by a service provider which includes, but is not limited to, winding resistance tests, insulation resistance tests, lightning arrester tests, and inspection and cleaning of critical components.

Since the unit's failure, Lakeland Power has undertaken a review of its own policies and procedures regarding substation management, alongside an examination of the recent maintenance history for Centennial MS. This internal assessment revealed that Centennial MS had undergone a full isolation and maintenance cycle in 2022, just two years prior to the failure. During this maintenance event, transformer test results were favourable, showing no indication of any issues or deteriorating conditions that might have led to its failure. These findings

demonstrate that the cause of the transformer failure is not attributable to a lack of maintenance or oversight. Rather, all necessary maintenance protocols and industry standards were observed, and the equipment was properly maintained in accordance with best practices. Lakeland Power's adherence to these procedures provides assurance that the failure was not the result of neglect, but rather an unforeseeable incident.

2.2 MATERIALITY

The materiality threshold applicable to Lakeland Power is \$50,000, which is the threshold applicable to distributors with a revenue requirement less than \$10M. The Centennial MS Substation Failure Z-factor claim exceeds this materiality threshold. Additionally, as demonstrated throughout the Z-factor claim the event had a significant influence on the operations of Lakeland Power with its most critical transformer needing emergency replacement.

2.3 PRUDENCE

The costs incurred as a result of the Centennial MS failure were incurred prudently. The transformer was a critical component of Lakeland Power infrastructure supplying power to a significant portion of Bracebridge. Given the young age of the transformer with 24 years of expected life remaining, Lakeland Power did not have a replacement transformer readily identified and available and therefore were required to react quickly in finding a replacement in a very short timeframe. There were few courses of action available to Lakeland Power to source a temporary replacement. The decisions made by Lakeland Power and course of action taken have resulted in costs being incurred prudently.

It is important to note that the costs associated with acquiring transformers have risen sharply in recent years, particularly during and following the COVID-19 pandemic. Global supply chain disruptions, manufacturing shortfalls, and increased demand have led to significant price escalation and prolonged lead times for new transformers. These factors have made it increasingly challenging and costly for utilities like Lakeland Power to source suitable equipment in a timely manner.

2.3.1 IMMEDIATE RESPONSE TO FAILURE

When the transformer failure occurred, Lakeland Power promptly contacted its service provider, KPC Power, to conduct immediate testing. Within 12 hours of the failure the unit was taken out of service and tested (on June 14), at which time it failed both the winding insulation resistance test and the turns ratio test confirming the need for a complete re-wind of the coils. The quick response after the transformer failure helped to minimize disruptions for customers and mitigate costs.

2.3.2 MANAGING SYSTEM RELIABILITY

The failed transformer was a critical piece of Lakeland Power's infrastructure resulting in an

outage. Lakeland Power was able to mitigate the lost transformer by acting swiftly to address transformer overloading and maintain power quality by implementing emergency operational switching strategies. Customers experienced widespread voltage issues however rolling blackouts were avoided (assisted by the high levels of waterpower production at the time). This decisive and urgent response by Lakeland Power was instrumental in minimizing the overall impact on customers, as they prioritized maintaining service continuity and mitigating system disruptions throughout the incident.

However, note that the measures taken to maintain system reliability were of a short term and reactive nature, which could not be sustained in the long term. Although rolling backouts were avoided, the stability of the grid was not optimal with the risk of blackouts still very real. In addition, redundancy of the network was reduced and had there been another serious infrastructure issue, prolonged and widespread outages may have been unavoidable.

The only medium-term option for Lakeland Power was to find a temporary replacement transformer.

2.3.3 SECURING A TEMPORARY REPLACEMENT TRANSFORMER

Lakeland Power leveraged its memberships with the USF and EDA reaching out to other utilities such as Elexicon and Hydro One to secure a spare or rental transformer unit. Despite these wide-reaching relationships, no spare units were identified. However, Lakeland Powers' service provider was able to locate a rental transformer. Given the urgency of the situation, the removal of the failed transformer and the installation of the rental unit were planned and initiated without delay, and the rental unit was placed into service on June 19, 2024.

Lakeland Power considered whether the temporary transformer was suitable as a longer-term solution. However, due to the rental unit's smaller capacity and lack of On-Load Tap Changer (which can immediately correct significant voltage fluctuations from Hydro One supply), it was determined that the rental unit was not suitable for long-term use. The smaller capacity of the transformer was not suitable for the growth expected in future years, and in fact during the summer of 2025 Lakeland Power already had capacity issues with the transformer that needed to be managed. Additionally, the lack of On-Load Tap Changer means that Lakeland Power's customers are subject to service voltages which fall outside of regulations. With the existing rental unit in place, Lakeland Power must address customer power quality complaints during and after normal working hours with the following adverse effects:

1. Decreased compliance with CSA and Lakeland Power's Conditions of Service
2. Reduced customer satisfaction due to unmet performance obligations
3. Increased Lakeland Power operational expenses and negative impact to planned work.

2.3.4 REPAIR VS. REPLACE DECISION

Lakeland Power investigated the options to repair the transformer or purchase a new transformer

and compared the options:

Replace / Purchase new:

Lakeland Power obtained numerous initial quotes from transformer vendors including an indication of time to delivery. Prices ranged from \$1.2M to \$2M+ for a new transformer and minimum 52-104 weeks before delivery. The transformer price combined with the rental cost for 52+ weeks made the replace with new option prohibitively expensive.

Repair:

Lakeland Power reached out to transformer repair vendors following the failure but found that several facilities—including the original equipment manufacturer—no longer provided re-wind services. This reduction in the number of available repair facilities has significantly driven up both the cost and lead times of the few vendors still offering these services. After evaluating options, Lakeland Power short-listed Hitachi, which initially quoted \$1.5M before reducing its estimate to \$1.2M, as well as Surplec which offered a complete rewind for \$634,000.

Lead times:

Lead time (for both the replace and repair options) were a significant factor in the decision given the rental of the temporary transformer. For the repair option Surplec offered the best lead time of 10 months.

Given the above, the repair option with Surplec was assessed to be the most economical course of action with the lowest repair cost and reasonable lead times. In addition to this Surplec also offered more responsiveness and less strict contract terms.

2.3.5 EFFORTS TO REDUCE RENTAL COSTS

Understanding that the rental of the temporary transformer was a significant portion of the total costs, Lakeland Power continued to consider all options. Lakeland Power continued to search for used units or more cost-effective rental options; however, the search was hampered by the somewhat uncommon 44kV-27.6kV voltage configuration required and aforementioned supply chain issues. Most units identified were either unsuitable for Lakeland Power's needs or of unknown reliability, such as those designed specifically for indoor use rather than the necessary outdoor application.

In addition to this Lakeland Power considered buying the temporary transformer from its provider however they refused to sell.

Lakeland Power felt it was in a risky position with a rented transformer in a critical position in its infrastructure, as well as relying on a repair vendor to return the repaired transformer in stated times; Lakeland Power was well aware of the supply chain issues in the industry and long lead times. **Lakeland Power felt these factors together presented significant operational and financial risk.**

To mitigate this risk Lakeland Power felt its best option was to again push to purchase the temporary transformer. After some negotiations our provider agreed to sell the transformer for \$375,000. At this point Surplec had not changed their 10-month lead time – if they met this timeline the purchase of the transformer would result in a modest saving vs. continuing to rent – **however the financial risk of extended monthly rental payments (if there were any delays) was now mitigated.** Notably, soon after the purchase of the transformer Surplec advised Lakeland Power of a delay with the latest expected repair timeline extended to Fall 2026. Thus purchasing the transformer was the correct decision as it mitigated the risk of continuing rental charges.

The transformer was ultimately purchased by Bracebridge Generation, an affiliate of Lakeland Power and also a KPC customer. Bracebridge Generation rented the unit to Lakeland Power at a lower price than the previous rental amount. Lakeland Power was originally paying \$33,000 a month, which reduced to \$30,000 a month to Bracebridge Generation. This approach was taken due to a number of contributory factors:

- The transformer was not part of Lakeland Power’s capital plan and would become surplus once the original unit was repaired and returned to service. Lakeland Power did not believe it was prudent for its ratepayers to be stuck with a potential stranded/surplus asset of potentially no resale value.
- Lakeland Power continued to rent the transformer (from Bracebridge Generation). The Surplec repair timelines were still not certain and in the event of a delay Lakeland Power and Bracebridge Generation would have the ability to adjust the rental agreement as required to ensure Lakeland Power was not any worse off than if it had purchased the transformer itself.
- Due to the specialized nature of the transformer (as mentioned earlier) it is unlikely that the temporary transformer would be able to be sold quickly (or at all) once the repaired transformer was returned to service. It would be possible for the transformer to become a stranded asset.

The decision to purchase the transformer through Bracebridge Generation shields Lakeland Power from these risks and provides some certainty, with risk being borne by Bracebridge Generation.

3. REGULATORY RETURN ON EQUITY

Lakeland Power confirms its achieved ROE in the most recently completed fiscal year does not exceed 300 basis points above the deemed ROE embedded in its base. The achieved regulatory ROE for 2024 was 4.51%, which is 4.47% less than the OEB approved ROE of 8.98%. Note however, in 2024, Lakeland Power had a revenue adjustment relating to prior periods. The estimated 2024 ROE normalized for this prior period adjustment was ~8.81%.

4. SUMMARY OF COSTS

As a result of the substation failure, the incremental costs incurred by Lakeland Power from June

14, 2024 to September 30, 2025, excluding carrying charges, were \$830,211. Including carrying charges the total cost being requested is \$861,566. Carrying charges are calculated to April 30, 2026 using simple interest applied to the monthly opening balance of the account recording the event costs and are recorded in a separate sub-account. The rates used to calculate the carrying charges are the prescribed OEB rates applicable to the period.

Table 1: Summary of Z-Factor Claim Costs

Category	Operating	Capital	Total
Install of temporary transformer	\$68,408	\$0	\$68,408
Transformer rental	\$507,000	\$0	\$507,000
Consulting fees / reports	\$9,341	\$1,870	\$11,211
Transformer re-build costs	\$0	\$243,593	\$243,593
Sub-Total	\$584,748	\$245,463	\$830,211
Carrying charges	\$23,462	\$7,893	\$31,355
Total incl. carrying charges	\$608,210	\$253,356	\$861,566

5. RECOVERY OF Z-FACTOR COSTS

Lakeland Power requests approval to recover the Z-factor costs through two separate fixed rate riders commencing May 1, 2026.

1. The first rate rider is for the operating costs and carrying charges, effective for a 24-month period. Lakeland Power finds this appropriate under OEB regulation to ensure timely recovery while minimizing customer impact. This rate rider when calculated over 12-months resulted in some customer classes having a bill impact that was greater than 10%. In order to mitigate this, Lakeland Power has extended the rate rider recovery to 24-months. Note that even with the 24-month recovery period, two classes (Sentinel and Unmetered Scattered Load) still exceed 10%. To reduce this impact Lakeland Power has extended these two classes (and not the others) to 48-months. While this is not normal practice Lakeland Power felt this was reasonable under the circumstances.
2. The second rate rider is for the revenue requirement of the capital costs and carrying charges, effective annually until rebasing. Lakeland Power finds this appropriate as the costs relate to long-term assets and align with the OEB's rate-setting approach.

Table 2: Relief Requested

Category	Recovery period	Total
Operating costs	2 years*	\$608,210
Capital Expenditures revenue requirement	Until re-basing	\$18,754

* Except Sentinel and USL over 48 months

Table 3: Calculation of Capital Cost Revenue Requirement

Return on Rate Base		
Incremental Capital	\$	253,356
Depreciation Expense (Full Year)	\$	5,067
Incremental Capital in Rate Base (Average NBV in Year)	\$	248,289
Deemed Short Term Interest 4%	3.91% \$	388
Deemed Long Term Interest 56%	4.76% \$	6,618
Deemed Return on Equity 40%	9.00% \$	8,938
Return on Rate Base - Total	\$	15,945

Grossed Up Taxes / PILs		
Regulatory Taxable Income	\$	8,938
Add Back Amortization Expense	\$	5,067
Deduct CCA	\$	20,268
Incremental Taxable Income	-\$	6,263
Income Tax / PILs Before Gross-Up @ 26.5%	-\$	1,660
Income Tax / PILs Grossed Up	-\$	2,258

Incremental Revenue Requirement		
Return on Rate Base - Total	\$	15,945
Amortization Expense - Total	\$	5,067
Grossed Up Taxes / PILs - Total	-\$	2,258
Eligible Incremental Revenue Requirement(s)	\$	18,754

The following tables outline the proposed rate riders calculated to recover the Z-factor claim costs:

Table 4: Determination of Proposed Z-Factor Operating Rate Rider

Operating costs	2025 CoS Revenue Requirement (RR)	% Allocation of 2025 RR	Allocation of Z Factor to Rate Classes	Number of Customers / Connections	Fixed Rate Rider
Residential	\$ 6,002,355	63%	\$ 383,949	12,503	\$ 1.28
General Service <50kW	\$ 2,021,248	21%	\$ 129,292	2,241	\$ 2.40
General Service >50kW	\$ 1,378,479	14%	\$ 88,176	140	\$ 26.24
Unmetered Scattered Load *	\$ 14,168	0%	\$ 906	63	\$ 0.30
Sentinel Lighting *	\$ 4,287	0%	\$ 274	31	\$ 0.18
Street Lighting	\$ 87,748	1%	\$ 5,613	2,851	\$ 0.08
Total	\$ 9,508,285		\$ 608,210	17,829	

* 48-month fixed rate rider

Table 5: Determination of Proposed Z-Factor Capital Rate Rider

Capital Expenditure - Revenue requirement	2025 CoS Revenue Requirement (RR)	% Allocation of 2025 RR	Allocation of Z Factor to Rate Classes	Number of Customers / Connections	Fixed Rate Rider
Residential	\$ 6,002,355	63%	\$ 11,839	12,503	\$ 0.08
General Service <50kW	\$ 2,021,248	21%	\$ 3,987	2,241	\$ 0.15
General Service >50kW	\$ 1,378,479	14%	\$ 2,719	140	\$ 1.62
Unmetered Scattered Load	\$ 14,168	0%	\$ 28	63	\$ 0.04
Sentinel Lighting	\$ 4,287	0%	\$ 8	31	\$ 0.02
Street Lighting	\$ 87,748	1%	\$ 173	2,851	\$ 0.01
Total	\$ 9,508,285		\$ 18,754	17,829	

6. CONCLUSION

Lakeland Power respectfully requests recovery of \$861,566 associated with the restoration of electricity service to its customers, rental transformer, and transformer repair costs incurred to September 30, 2025, as a direct result of the June 2024 substation failure. This event meets the Z-factor eligibility criteria as set out in the Incentive Regulation Report and the Chapter 3 Filing Requirements.

Appendix A – Notice of Intent to File for Z-Factor Relief

November 29, 2024

BY EMAIL: registrar@oeb.ca

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

Dear Ms. Marconi:

**RE: Lakeland Power Distribution Ltd.
Notice of Intent to File Z-Factor Application**

Lakeland Power Distribution Ltd. ("LPDL") hereby notifies the Ontario Energy Board ("OEB") of its intent to file a Z-factor claim in a future rate application.

On June 13, 2024, a powerful storm occurred in the service territory of LPDL and a failure occurred at a 10MVA substation located in Bracebridge. LPDL is investigating the cause of the substation failure, but the damage was very likely related to the storm. LPDL is also investigating whether the substation can be repaired or if equipment needs to be replaced.

LPDL is unable to include the Z-factor application in its 2025 Cost of Service application because of the uncertainties surrounding costs and repairs. LPDL currently intends to file a Z-factor application in Q3-Q4 of 2025.

If you have any further questions, please do not hesitate to contact me.

Respectfully submitted,



Darren Bechtel
CFO
Lakeland Holding Ltd.



Distribution Ltd.

Z-Factor Claim

March 2025 Ice Storm

Submitted as part of

**2026 IRM Electricity Distribution
Rate Application**

EB-2025-0024

October 9, 2025



Pictures from the Bracebridge area following the Ice Storm

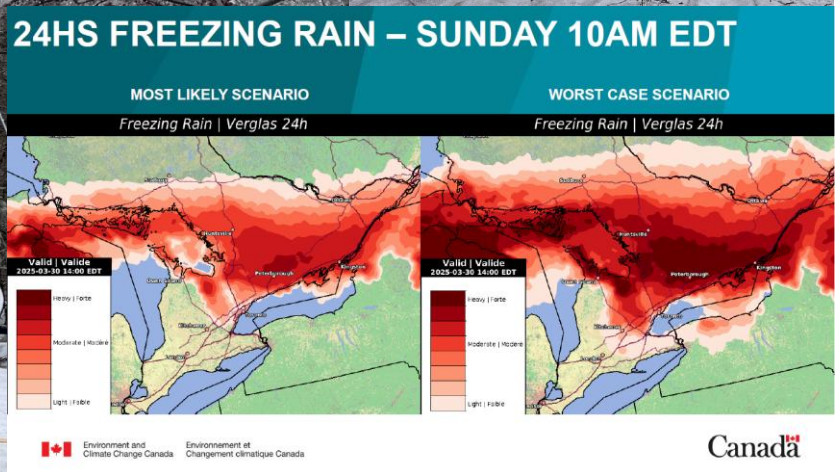
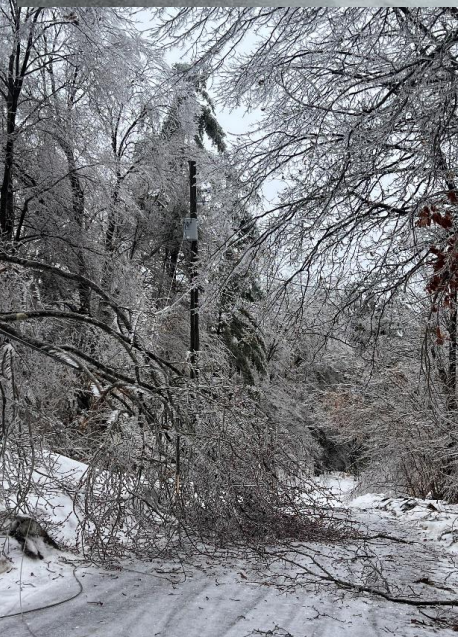




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Appendix A – Ice Storm Event Summary

Appendix B – Notice of Intent to File Z-Factor Application

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Appendix D – Customer Interaction Statistics

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1 OVERVIEW

On March 29 and March 30 2025, two waves of a major ice storm (Ice Storm Event) swept through central Ontario affecting several Local Distribution Companies (LDC's), including Lakeland Power Distribution Ltd. (Lakeland Power). The storm caused significant accumulation of ice on electrical infrastructure and vegetation, causing widespread damage and prolonged power outages. On March 30th, the District of Muskoka declared a state of emergency across the region.

Lakeland Power certifies that the ice storm event:

- was outside of Lakeland Power's control,
- significantly impacted operations,
- resulted in costs greater than the materiality threshold,
- the costs are incremental and,
- the costs were prudently incurred.

The Ice Storm Event meets the Z-factor eligibility criteria as set out in Section 2.6 of the Ontario Energy Board's (OEB) Report on *3rd Generation Incentive Regulation for Ontario's Electricity Distributors*, dated July 14, 2008 (the "Z-Factor Guidelines") and Section 3.2.9 of the Board's *Filing Requirements for Electricity Distribution Rate Applications, Chapter 3 Incentive Rate-Setting Applications*, dated June 19, 2025 ("the Chapter 3 Filing Requirements").

Lakeland Power is seeking recovery of \$1,340,242 in operating and capital expenditures (as well as the associated carrying charges) resulting from damages and related power restoration activities as a direct result of the Ice Storm. Lakeland Power proposes to recover this amount from rate payers via two separate fixed rate riders – one for operating costs effective May 1 2026 until April 30 2027, and one for capital costs effective May 1 2026 until re-basing.

2 BACKGROUND

The two-day ice storm was one of the most destructive storm events that Lakeland Power has experienced in its history. The Ice Storm Event heavily affected Bracebridge, Lakeland Power's largest municipal territory, accounting for 7,564 of 8,967, or 84%, of customers affected. Other areas of Lakeland Power's territory were also impacted, but less than Bracebridge.

The impact to the Bracebridge area was widespread and devastating, with overall cleanup within the municipality continuing months after the storm's end. Lakeland Power restored the majority of customers within one week, which was only possible due to the swift action taken to secure additional resources, and outreach to various other parties and municipalities for their support.

As detailed further in Appendix C – Major Event Response Reporting, Lakeland Power restored service to 90% of its customers by April 3rd, 127 hours from the beginning of the event. Lakeland Power connected its last controllable outage on April 18th, which was to seasonal island customers.

The Ice Storm Event was one of the most severe storms in Lakeland Power or its predecessor utilities' history. Lakeland Power had not previously experienced an event of this magnitude and



the harm caused was beyond Lakeland Power's expectations. For additional details supporting the magnitude of the Ice Storm Event, please see Appendix A – Ice Storm Event Summary.

3 ELIGIBILITY CRITERIA

As stated in the Chapter 3 Filing Requirements, Z-factor eligibility is defined as unforeseen events that are outside the control of a distributor's ability to manage. The cost to a distributor must be material and its causation clear for a Z-factor claim to be justified. The OEB has set out the eligibility criteria for applications to recover amounts via the Z-factor in its Incentive Regulation Report and its guidelines discussed in section 2.6 of the Z-Factor Guidelines. The OEB's Z-Factor Guidelines state that a distributor must submit evidence that the costs incurred meet the following three eligibility criteria of causation, materiality, and prudence:

Causation: Amounts should be directly related to the Z-factor event. The amount must be clearly outside of the base upon which rates were derived.

Materiality: The amounts must exceed the Board-defined materiality threshold and have a significant influence on the operation of the distributor; otherwise, they should be expensed in the normal course and addressed through organizational productivity improvements.

Prudence: The amount must have been prudently incurred. This means that the distributor's decision to incur the amount must represent the most cost-effective option (not necessarily least initial cost) for ratepayers.

Additionally, the OEB's Chapter 3 Filing Requirements state:

"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."

The following sections provide the details as to how Lakeland Power's Z-factor claim satisfies each of the OEB's three eligibility criteria, and the ROE requirement.

3.1 CAUSATION

The costs included in this Z-factor recovery claim are directly attributable to the restoration of service following the March 2025 Ice Storm Event. The large majority of costs were incurred in the weeks directly following the event and are incremental to Lakeland Power's normal operations. Had the Ice Storm not occurred, none of the costs included in this claim would have been incurred.

Third-party contractor work was exclusively related to storm restoration efforts and ceased work for Lakeland Power as soon as Lakeland Power's internal crews were able to resume full responsibility for restoration activities. During the peak of the response, Lakeland Power crews were fully dedicated to restoration, working up to 16-hour days until service was restored to all affected customers.



Lakeland Power has determined that all costs included in this claim are outside the base upon which rates were derived. None of the assets replaced were included in Lakeland Power's 2025 Distribution System Plan (DSP), nor were they scheduled for renewal. All capital and operating costs claimed were unplanned and not part of any approved budgets or forecasts.

To ensure transparency and traceability, Lakeland Power records all storm/outage related expenses in Account 5131, a separate sub-account of Account of 5130 Maintenance of Overhead Services. Storm/outage expenses and capital are also tracked on separate types of work orders to provide visibility and proper classification between expense and capital.

As detailed further in Appendix A – Ice Storm Event Summary, Lakeland Power had some, albeit limited, warning of the impending storm through the Ontario Mutual Assistance Group (OnMAG), supported by Environment Canada. The warning served to help prepare Lakeland Power's internal staff by ensuring resources were available and ready to be dispatched on short notice.

Lakeland Power employs several practices to help mitigate the impact of severe weather events onto its distribution system. Strategies include both proactive measures and reactive measures as listed below and described in greater detail in Appendix A.

- Facilitate and encourage customers to report hazardous trees, such as those that are dead or leaning heavily toward distribution infrastructure.
- Direct communication and cooperation with emergency response personnel to ensure the community remains safe and critical dangers are addressed first.
- Direct communication and cooperation with municipalities to facilitate greater operating efficiency and communication to the public.
- Regular infrastructure inspections and condition gathering and subsequent Asset Condition Assessment activities.
- Where practical, underground infrastructure design is preferred over overhead infrastructure designs – however given the rocky terrain of much of Lakeland Power's territory this is frequently not practical.
- Lakeland Power conducts tree trimming at regular intervals in all sections of its service territory. The specifications are in accordance with standard utility practice and electrical safety authority guidelines.

Contracts for tree trimming are typically awarded by Lakeland Power on a three-year basis, with consideration given to factors such as cost, company maturity, employee experience, and reputation. Upon completion of work in defined "zones," which represent distinct geographic areas, Lakeland Power conducts inspections to ensure compliance with specified standards. Any areas failing to meet these criteria are documented, and the contractor is required to address them. In every instance, Lakeland Power has determined that tree trimming specifications were satisfied.

For the expedited and safe restoration of power following major incidents, Lakeland Power relies on its Emergency Response Plan (ERP) which outlines the processes and procedures for responding to power disruptions outside of routine operations. The ERP incorporates readiness



protocols such as continuous weather monitoring and the issuance of readiness alerts to internal staff, ensuring the proactive mobilization of all responders and resources.

This ERP operates within the broader framework of Lakeland Power's Business Continuity Plan (BCP), which addresses a range of emergency scenarios—including fires, cybersecurity incidents, and ice storms—that could pose threats to the distribution system.

While these strategies are instrumental in mitigating the impact of Z-factor events, neither Lakeland Power nor other affected electricity distributors could have reasonably anticipated the scale and severity of the March 2025 Ice Storm Event. As such, it was not feasible to plan or budget for the extensive damage caused by this exceptional weather event, and the associated costs were therefore not covered within Lakeland Power's approved rates. The sustained accumulation of ice on everything in an ice storm's path can be extremely destructive; no intervention can prevent its occurrence and the simple fact of accumulation of the weight of the ice on trees and hydro lines can not be avoided.

3.2 MATERIALITY

The materiality threshold applicable to Lakeland Power is \$50,000, which is the threshold applicable to distributors with a revenue requirement less than \$10M. The costs of this March 2025 Ice Storm Event of \$1,302,255 exceeds the materiality threshold of \$50,000. The storm had a significant influence on operations with a sustained effort by Lakeland Power crews and third-party contractors for well over a week to restore power to impacted customers.

3.3 PRUDENCE

The costs incurred as a result of the Ice Storm Event were incurred prudently. Despite this, initial storm restoration efforts took well over a week, with extended cleanup going well into June 2025.

The Ice Storm Event impacted 8,967 customers, or 60% of Lakeland Power's customer base of 14,890, which were mostly in the Bracebridge area. Power restoration efforts proceeded immediately after the storm, with crews and system operators working full 16-hour days to restore power as quickly and as safely as possible.

Lakeland Power notified internal staff of the impending ice storm prior to the event. During the first wave of the ice storm, internal staff, including relevant managers, were fully mobilized. The damage was assessed and deemed severe enough to warrant outside assistance. In addition, it was forecast that the second wave would occur the following night and had the potential to be worse than the first wave.

Lakeland Power notified OnMAG, and a call was scheduled for the morning of March 29th with responding LDCs. **During the meeting at 10:30AM, all LDCs declined to provide assistance to Lakeland Power due to the possibility of the second wave impacting their own networks.**

Lakeland Power began reaching out to local contractors, none of which were available. For example, one of the local powerline contractors had been put on standby by Elexicon, which was dealing with its own damage and power outages in Gravenhurst.



Fortunately, Lakeland Power secured assistance from K-Line, a contractor from the Barrie area. Initially, K-Line emerged as the only viable responder available to assist. Without K-Line's immediate response, many customers would have remained without power for several additional days, exacerbating the already critical situation.

The second wave of the ice storm began on the evening of March 29th and was significantly more severe than the first wave. Crews began work in the morning of March 30th and reported back that damage was well beyond expectations, raising concerns that Lakeland Power's current workforce was insufficient.

In response to the distress, Lakeland Power's CEO began reaching out directly to other LDCs to explain the severity of Lakeland Power's situation and make a case for support. After the second wave had passed and LDCs were able to assess any damage to their own networks, Lakeland Power was able to secure additional support from Burlington Hydro, Enova Power, North Bay Hydro, and Oakville Hydro, most of which arrived the following day (March 31st).

Lakeland Power's decision to incur these costs reflected a commitment to cost-effectiveness and quality service for ratepayers. Repair work was suitable, and system rebuilds were conducted on a 'like for like' basis whenever feasible. Lakeland Power also utilized materials from its existing inventory and minimized emergency procurement costs. Work was systematically prioritized and coordinated to ensure efficient restoration efforts and prompt power restoration.

3.4 REGULATORY RETURN ON EQUITY

Lakeland Power confirms its achieved ROE in the most recently completed fiscal year does not exceed 300 basis points above the deemed ROE embedded in its base. The achieved regulatory ROE for 2024 was 4.51%, which is 4.47% less than the OEB approved ROE of 8.98%. Note however, in 2024, Lakeland Power had a revenue adjustment relating to prior periods. The estimated 2024 ROE normalized for this prior period adjustment was ~8.81%.

4 SUMMARY OF COSTS

The total incremental costs incurred by Lakeland Power as a result of the ice storm were \$1,302,255. Carrying charges of \$37,987 have also been included. Carrying charges are calculated to April 30, 2026 using simple interest applied to the monthly opening balance of the account recording the ice storm costs and are recorded in a separate sub-account. The rates used to calculate the carrying charges are the prescribed OEB rates applicable to the period, being 3.16% for April 2025 – June 2025, and 2.91% for July 2025 to April 2026.

A summary of these costs as well as further details on the internal and external costs is below:



Table 1 : Z-Factor Cost Summary

Category	Operating	Capital	Total
Incremental Labour / Material costs	\$268,930	\$184,051	\$452,981
3rd Party contractors	\$588,730	\$260,544	\$849,274
Total	\$857,660	\$444,595	\$1,302,255
Carrying charges	\$25,018	\$12,969	\$37,987
Total Z-Factor claim costs	\$882,679	\$457,564	\$1,340,242

Table 2 : Internal Costs Breakdown

Labour / Material	Operating	Capital	Total
Labour	\$217,058	\$40,804	\$257,862
Materials	\$49,996	\$143,247	\$193,242
Meals	\$1,877	\$0	\$1,877
Total	\$268,930	\$184,051	\$452,981

Table 3 : 3rd Party Cost Breakdown

3 rd Party Contractor	Operating	Capital	Total
LDC Mutual Aid	\$205,998	\$47,375	\$253,373
Anixter Power Solutions Canada inc.	\$5,387	\$0	\$5,387
CC Underground Utilities Inc.	\$0	\$24,947	\$24,947
Davey Tree Expert Co	\$29,862	\$0	\$29,862
Fowler Construction Co	\$121	\$0	\$121
K-line Maintenance & Construction	\$323,504	\$144,776	\$468,280
P. Medley & Sons Ltd	\$1,163	\$0	\$1,163
Reid Utility Services Inc.	\$20,950	\$43,446	\$64,396
Wes Finch & Sons Excavating Ltd	\$1,744	\$0	\$1,744
Total	\$588,730	\$260,544	\$849,274

5 RECOVERY OF Z-FACTOR COSTS

Lakeland Power proposes a total recovery of \$1,340,242 through two separate rate riders commencing May 1st, 2026 – a fixed rate rider for operating costs spanning one year, and a fixed rate rider for the revenue requirement of the capital costs effective until re-basing – as summarized below.

Table 4 : Relief Requested

Category	Recovery period	Total
Operating costs	1 year	\$882,679
Capital Expenditures revenue requirement	Until re-basing	\$33,870



Table 5 : Calculation of Capital Cost Revenue Requirement

<u>Return on Rate Base</u>			
Incremental Capital		\$	457,564
Depreciation Expense (Full Year)		\$	9,151
Incremental Capital in Rate Base (Average NBV in Year)		\$	448,412
Deemed Short Term Interest 4%	3.91%	\$	701
Deemed Long Term Interest 56%	4.76%	\$	11,953
Deemed Return on Equity 40%	9.00%	\$	16,143
Return on Rate Base - Total		\$	28,797

<u>Grossed Up Taxes / PILs</u>			
Regulatory Taxable Income		\$	16,143
Add Back Amortization Expense		\$	9,151
Deduct CCA		\$	36,605
Incremental Taxable Income		-\$	11,311
Income Tax / PILs Before Gross-Up @ 26.5%		-\$	2,997
Income Tax / PILs Grossed Up		-\$	4,078

<u>Incremental Revenue Requirement</u>			
Return on Rate Base - Total		\$	28,797
Amortization Expense - Total		\$	9,151
Grossed Up Taxes / PILs - Total		-\$	4,078
Eligible Incremental Revenue Requirement(s)		\$	33,870



Table 6 : Calculation of proposed rate rider – operating costs

Operating costs	2025 CoS Revenue Requirement (RR)	% Allocation of 2025 RR	Allocation of Z Factor to Rate Classes	Number of Customers / Connections	12-Month Fixed Rate Rider
RESIDENTIAL	\$ 6,002,355	63%	\$ 557,214	12,503	\$ 3.71
GENERAL SERVICE LESS THAN 50 kW	\$ 2,021,248	21%	\$ 187,638	2,241	\$ 6.98
GENERAL SERVICE 50 TO 4,999 KW	\$ 1,378,479	14%	\$ 127,968	140	\$ 76.17
UNMETERED SCATTERED LOAD	\$ 14,168	0%	\$ 1,315	63	\$ 1.74
SENTINEL LIGHTING	\$ 4,287	0%	\$ 398	31	\$ 1.07
STREET LIGHTING	\$ 87,748	1%	\$ 8,146	2,851	\$ 0.24
Total	\$ 9,508,285		\$ 882,679	17,829	

Table 7 : Calculation of proposed rate rider – capital revenue requirement

Capital Expenditure - Revenue requirement	2025 CoS Revenue Requirement (RR)	% Allocation of 2025 RR	Allocation of Z Factor to Rate Classes	Number of Customers / Connections	Fixed Rate Rider
RESIDENTIAL	\$ 6,002,355	63%	\$ 21,381	12,503	\$ 0.14
GENERAL SERVICE LESS THAN 50 kW	\$ 2,021,248	21%	\$ 7,200	2,241	\$ 0.27
GENERAL SERVICE 50 TO 4,999 KW	\$ 1,378,479	14%	\$ 4,910	140	\$ 2.92
UNMETERED SCATTERED LOAD	\$ 14,168	0%	\$ 50	63	\$ 0.07
SENTINEL LIGHTING	\$ 4,287	0%	\$ 15	31	\$ 0.04
STREET LIGHTING	\$ 87,748	1%	\$ 313	2,851	\$ 0.01
Total	\$ 9,508,285		\$ 33,870	17,829	

6 BILL IMPACT

The bill impact of this claim will be considered as part of the overall IRM application.



7 CONCLUSION

Lakeland Power respectfully requests recovery of \$1,302,242 associated with the restoration of electricity service to its customers in the wake of the March 2025 Ice Storm. This event meets the Z-factor eligibility criteria as set out in the Incentive Regulation Report and the Chapter 3 Filing Requirements.



Appendix A – Ice Storm Event Summary



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1 IMPACT TO THE UTILITY

1.1 OUTAGE SUMMARY

Of LPDL's 14,900 customers, 8,967, or approximately 60%, were affected by the ice storm. At peak, 7,564 customers were without power simultaneously.

1.2 CUSTOMER CALLS

During the first two days of the major event, LPDL's call center received 3,027 customer phone calls and 2,349 SMS text and chatbot inquiries. In the first seven days of the major event, LPDL's call center received 4,218 customer phone calls and 3,783 SMS text and chatbot inquiries. A detailed breakdown of customer outage communications can be found in Appendix D – Customer Interaction Statistics.

1.3 EXTENT OF DAMAGE

LPDL suffered the following damages from the ice storm:

- 48 broken poles
- Approximately 185 spans of broken wire
- Approximately 9.25 kms of downed power lines
- 65 instances of broken customer equipment, such as masts, requiring inspection by the Electrical Safety Authority
- Countless fallen trees and limbs

Neighbouring utilities were also impacted by the storm. During emergencies affecting multiple utilities, efforts to recruit assistance can be difficult. Larger utilities such as Hydro One will often be favoured by private companies. LPDL recognized that it was crucial to act swiftly and without hesitation to request support.

2 OVERVIEW OF RESPONSE

2.1 SUMMARY OF EVENTS

The following is a time-based chronology of events, beginning from Environment and Climate Change Canada's first weather briefing to the date in which LPDL restored 99.9% of its customers.

Friday March 28th, 2025

- **OnMag Bulletin Awareness:** LPDL received the OnMag Bulletin, providing critical weather updates and raising awareness about the incoming ice storm.
- **Internal Discussions:** The LPDL management team coordinated discussions with internal staff to assess readiness and ensure swift mobilization for potential impacts.



Saturday March 29th, 2025

- **First Wave of Ice Storm:** The initial wave of the ice storm struck, causing significant disruptions. LPDL staff were mobilized immediately to address outages and begin restoration work.
- **OnMag Activation:** Emergency protocols were activated to streamline response efforts. Despite outreach, all responders declined to provide external assistance.
- **Contractors Contacted:** LPDL reached out to contractors for support as other LDCs were holding on to their own crews. K-Line was the only contractor to respond positively, aiding in the initial recovery efforts.
- **Affected Customers:** During the first wave, approximately 3,517 customers experienced outages. Crews worked diligently, restoring power to many by the end of the day.

Sunday March 30th, 2025

- **Second Wave of Ice Storm:** The second wave struck later in the evening and continued overnight, exponentially intensifying the damage. Outages affected 7,564 customers, presenting new challenges.
- **CEO Outreach to Utilities:** LPDL's CEO reached out to neighboring utilities for additional assistance, leveraging the heightened awareness of the storm's severity.
- **Utilities Offering Assistance:** Burlington Hydro, Enova Power, North Bay Hydro, and Oakville Hydro agreed to send crews and equipment after assessing their own exposure to the storm.
- **Focused Efforts:** Throughout most of this day, loss of supply by Hydro One was widespread. LPDL focused on repairing feeders which served the highest customer count and essential services, such as the hospital. Due to this effort, LPDL was able to restore the majority of the urban centers within a few hours of Hydro One restoring the sub transmission feeders.

Monday March 31st, 2025

- **Arrival of Assistance:** External crews and equipment began arriving, providing much-needed reinforcements for the restoration efforts.
- **Efficiency Measures:** LPDL strategically split internal staff to lead external crews, ensuring operations were efficient and adhered to safety protocols.

Tuesday April 1st, 2025 to Saturday April 5th, 2025

Throughout the period from April 1st to April 5th, LPDL maintained a coordinated and diligent approach to storm restoration activities. All available resources were systematically deployed, prioritizing assignments based on the specific expertise of staff and external contractors, the specialized equipment accessible to each crew, and the critical importance of clear and continuous communication to safeguard operations.

For instance, LPDL strategically assigned K-Line crews—whose extensive experience in capital projects, especially pole replacements, was complemented by the equipment they provided—to



address the most challenging restoration tasks. By leveraging the particular strengths and resources of each responder, LPDL maximized the efficiency and effectiveness of the overall restoration effort, reducing downtime and ensuring steady progress in power restoration activities.

Regular coordination meetings were held with all responding LDCs to assess progress and reallocate resources as circumstances evolved. LPDL was mindful of the operational pressures on these partner organizations, acknowledging that extended deployments could impact their ability to fulfill obligations within their own service territories. This awareness guided LPDL's proactive planning for the timely and orderly release of external crews once their specialized skills and equipment were no longer required for the emergency response.

The targeted utilization of crews based on their specific experience and available equipment yielded several benefits:

- Enhanced safety: Teams with relevant expertise and the right tools were better equipped to handle the hazardous conditions presented by storm damage, reducing risks to both personnel and the public.
- Greater operational efficiency: Assigning complex tasks to those with proven capability minimized delays and rework, allowing for quicker restoration of essential services.
- Effective resource management: Optimizing crew assignments helped prevent resource shortages and facilitated the prompt release of partner crews, strengthening relationships with neighboring utilities.
- Improved service continuity: By focusing skilled crews on the most urgent restoration needs, LPDL was able to expedite the return of power to critical infrastructure and the broader community.

This professional and adaptive approach was instrumental in overcoming the extraordinary challenges posed by the storm and exemplifies LPDL's commitment to operational excellence and community resilience.

3 STORM IMPACT PICTURES

The pictures presented in this section represent a small percentage of the devastation caused by the storm. The pictures were taken by LPDL staff while responding to outages.

The two images below were taken on Kirby's Beach Rd. and Stephens Bay Rd., respectively. The significance of these pictures highlights the challenges that crews faced with road blockages and dangerous working conditions. In numerous instances, trees were falling and large limbs were breaking within sight of the responding crews, particularly on the morning on March 30th after the second wave.



Figure 1: Ice Buildup on Trees and Infrastructure





The following two images show additional damage to LPDL's system caused by ice buildup on trees. In many cases, if a tree did not break, it's limbs were often sagging so severely that they would touch the ground.

Figure 2: Damage to Electrical Infrastructure





The following two images show two LPDL-owned poles that were broken as a result of the ice storm.

Figure 3: Examples of Broken Poles as a Result of Ice Storm Event



4 WEATHER BRIEFINGS AND MEDIA RELEASES

4.1 ENVIRONMENT AND CLIMATE CHANGE CANADA

On March 28th, Environment and Climate Change Canada issued a Provincial Emergency Operations Centre (PEOC) weather briefing warning the province of impending severe weather. The briefing warned that major power outages were expected and that travel would be difficult.



Figure 4: March 28th Weather Briefing P1



Figure 5: March 28th Weather Briefing P2

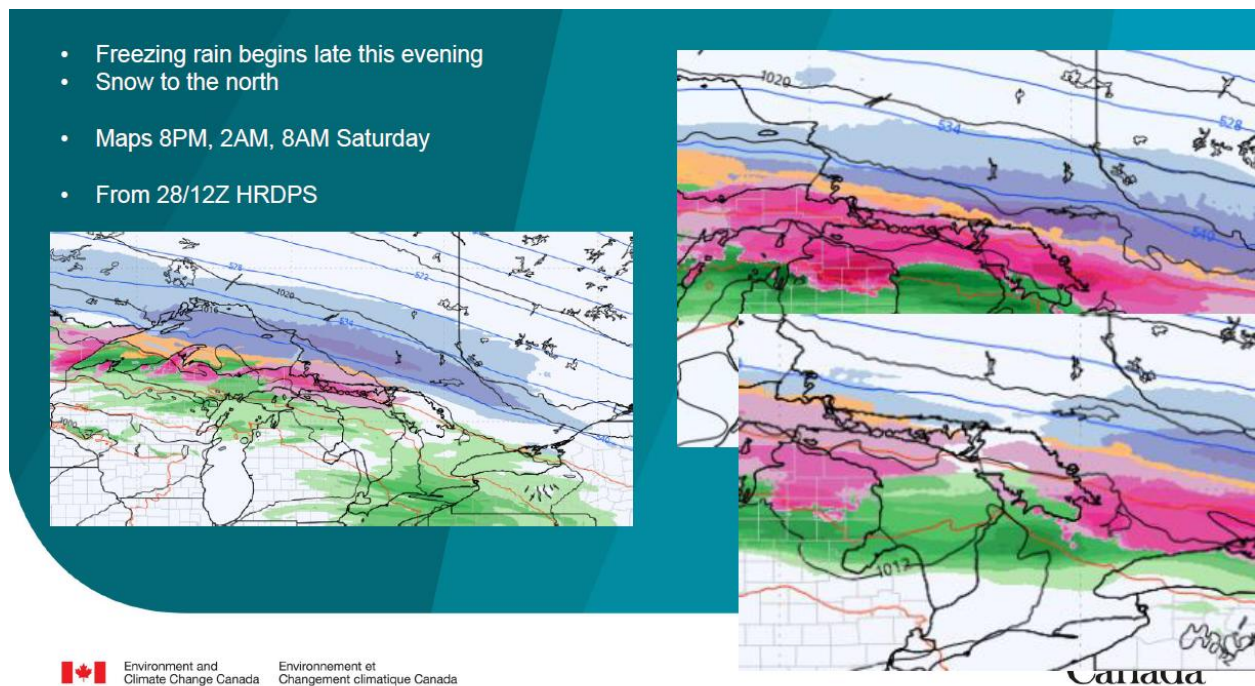




Figure 6: March 28th Weather Briefing Continued P3

HIGHLIGHTS –ICE STORM TONIGHT INTO SUNDAY

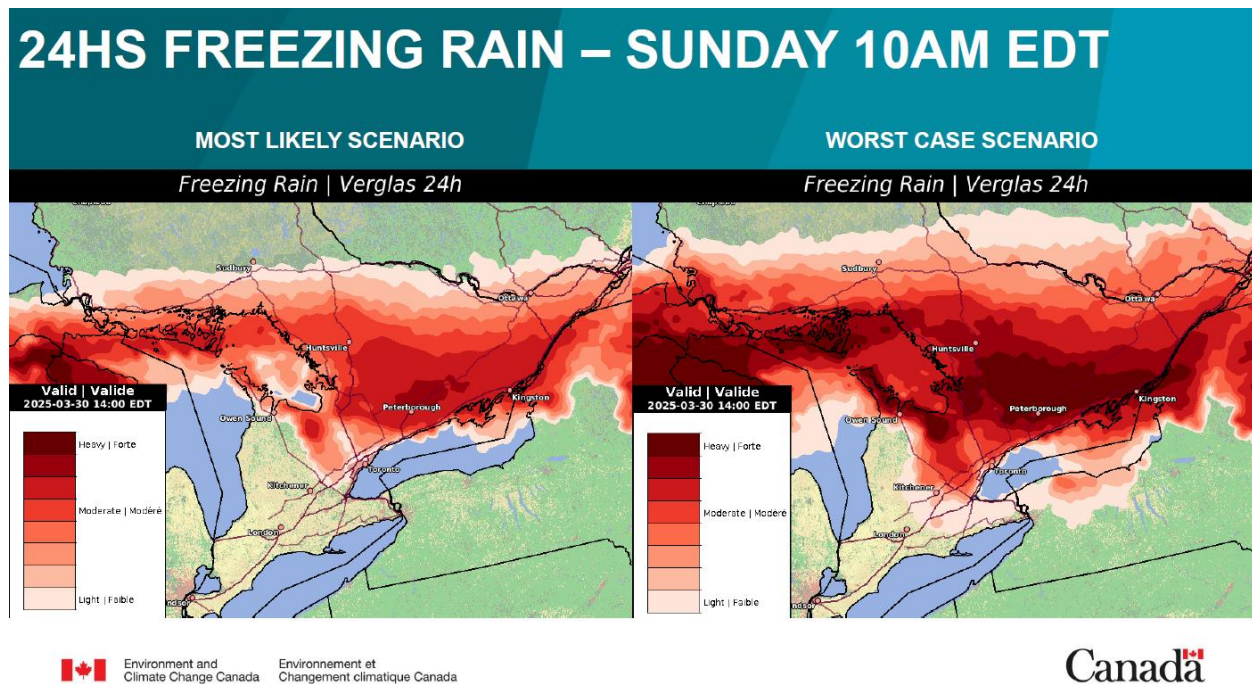
- Freezing rain tonight into Sunday Manitoulin – Eastern Lake Ontario
- Major power outages expected
- Heavy rain
- eavy snow to north
- Ice Sunday further north
- Poor travel much/most of province
- Consult MNR / CAs

Environment and Climate Change Canada / Environnement et Changement climatique Canada

Canada

On Saturday March 29th, a second briefing was issued warning that conditions will worsen into Sunday.

Figure 7: March 29th Weather Briefing



5 MUNICIPAL/GOVERNMENT BRIEFINGS/NEWS/SOE

5.1 STATE OF EMERGENCY IN THE DISTRICT OF MUSKOKA

On March 30th, the District of Muskoka declared a state of emergency across the region.

Figure 8: State of Emergency News Release





“The District of Muskoka has declared a State of Emergency in response to a severe ice storm that swept through the District from March 28 to 30, causing widespread power outages, downed trees and hydro lines, and hazardous road conditions.

The declaration was made under the *Emergency Management and Civil Protection Act* at 4:44 p.m. on Sunday, March 30, 2025, following prolonged periods of freezing rain that impacted power and road access in communities across Muskoka. Impacts range from moderate to more severe in southern areas of Muskoka, and the declaration allows the District to access additional resources and streamline response efforts, in collaboration with Area Municipalities.”

6 COMMUNICATION

6.1 STAKEHOLDER COMMUNICATION

LPDL employs a stakeholder communication policy that clearly defines the key contacts to be kept informed during outage events. The policy establishes criteria—such as the number of affected customers and the specific municipalities involved—to determine the appropriate stakeholders for regular updates. For instance, when an outage impacts only one municipality, primary communications are directed to stakeholders within that jurisdiction, including municipal officials, district representatives, and emergency service personnel.

Regardless of the scale of the event, LPDL’s executive leadership team and board of directors receive consistent and timely updates throughout all significant weather incidents. This structured approach ensures that decision-makers at every level remain well-informed, enabling coordinated responses and effective management of critical situations.

6.2 SOCIAL MEDIA AND NEWS OUTLETS

During the Ice Storm Event, LPDL used its call center to post regular updates on social media such as X and Facebook. LPDL’s affiliate’s Director of Sales and Marketing also served as a liaison at no cost to LPDL. Several news outlets were communicated with during the Ice Storm Event. See Appendix E – Social Media and News for additional details.

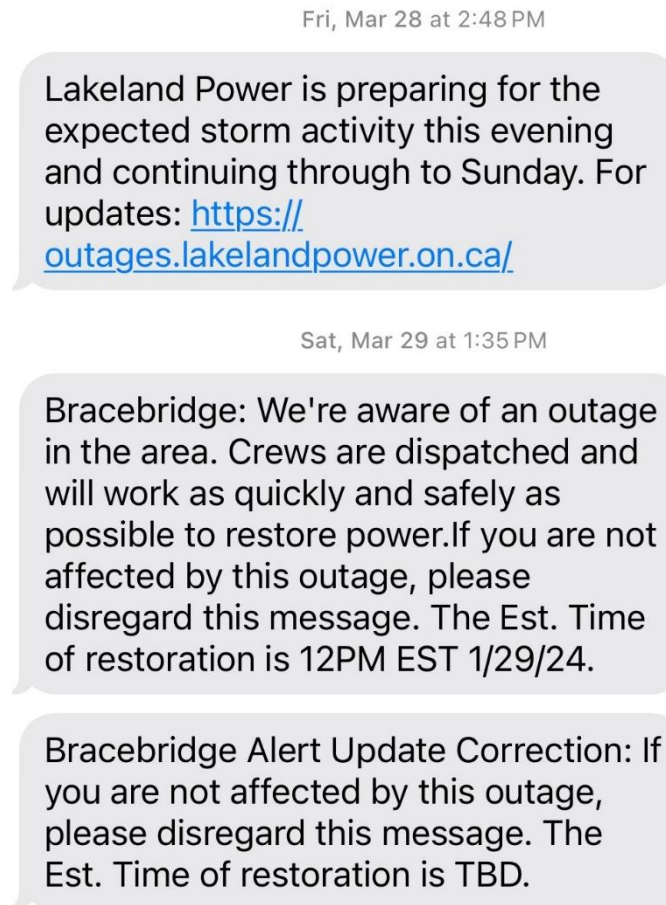
6.3 OUTAGE MANAGEMENT SYSTEM

LPDL uses Survalent’s Outage Management System (OMS) to provide regular updates to customers. Communication during large-scale events can sometimes be challenging due to limited information, but LPDL strives to keep the outage map accurate with updated estimated restoration times as necessary and available. Additionally, LPDL partners with Util-Assist and TextPower to offer customers who opt in, regular text message updates. This service is also used to notify customers about severe weather and advise on preparation for potential power outages.

Shown below are text messages that were sent to customers during the Ice Storm Event. LPDL acknowledges that the stated estimated time of restoration was incorrect, but corrected immediately.



Figure 9: Text Messages to Customers During Ice Storm Event



7 EMERGENCY COORDINATION

7.1 EMERGENCY CONTROL GROUP

During the Ice Storm Event, Emergency Control Group (ECG) meetings were facilitated by the District of Muskoka and involved several parties including LPDL, the Government of Ontario, Hydro One, Elexicon, and the municipality of Bracebridge (including emergency services). The meetings were intended to keep all parties informed of the evolving situation and to offer assistance to each other as needed. Coordination with the ECG served to improve operations among various parties and empower each organization to best serve the community. For example, these meetings helped outline that road blockages were an ongoing hinderance to LPDL's power restoration efforts.

7.2 FIRE & OPP SERVICES

LDPL maintains its relationship with community partners such as fire and OPP services. During the Ice Storm Event, LPDL coordinated with fire and OPP services to ensure that threats to health and safety were responded to swiftly.



7.3 COMMUNITY EMERGENCY MANAGEMENT

In addition to joint efforts with emergency services, the District and municipal partners mobilized to identify and prioritize the restoration of critical infrastructure, ensuring that vulnerable populations and essential facilities received support as conditions evolved. Collaboration extended to municipal staff, utility crews, and local businesses, who worked tirelessly to overcome logistical barriers posed by blocked roads and inaccessible areas. These coordinated actions not only mitigated immediate hazards but also facilitated ongoing communication with the public and stakeholders, laying the groundwork for efficient recovery operations. Example outcomes included a warming centre and check-ins to residents considered vulnerable such as the elderly and those with disabilities.

7.4 GENERATOR FOR GAS STATION

During the Ice Storm Event, gasoline was not readily available to anyone in the municipality of Bracebridge, which posed significant challenges and safety concerns to emergency services, municipalities, and utility personnel. In response to this challenge, LPDL coordinated with a local gas station to install an emergency generator, which became the only operational station within the town. This coordination demonstrates LPDL's active role within the community and commitment to best serve our customers.

8 HARDENING AND RESILIENCY OF NETWORK

8.1 SYSTEM MAINTENANCE, RESILIENCY AND TREE TRIMMING

LPDL's power lines are located in one of the most densely forested regions among LDCs in Ontario, which presents unique challenges in maintaining the resilience and reliability of its infrastructure. LPDL follows a vegetation management program, maintaining a six-year cycle to clear vegetation around its power lines, ensuring a minimum clearance of at least 10 feet. Despite these efforts, the power poles and wires are not designed to withstand the impact of large fallen trees or tree trunks. In this particular event, many of the trees fell from outside the right-of-way, which cannot be mitigated. In numerous instances, such fallen trees caused significant damage to LPDL's electrical infrastructure.

8.2 PREVENTABILITY

LPDL designs its pole lines based on CSA Heavy criteria, which are established standards accounting for ice accumulation and wind loads. While these criteria are effective for managing typical weather-related stresses, they do not account for the impact of fallen trees or large tree trunks during severe storms. The limitations of this design highlight the challenge of balancing cost-effectiveness and resiliency, as preventing such damage would require astronomical investment in underground infrastructure. Consequently, the damage to LPDL's system during the Ice Storm Event was unavoidable and beyond what could have been reasonably anticipated.



8.3 ASSETS

LPDL suffered 48 broken poles and 6 damaged transformers during the ice storm. LPDL has conducted a review of all affected assets and determined that none were included in any projects budgeted for in its last Cost of Service rate application approved for May 1, 2025 rates.



Appendix B – Notice of Intent to File Z-Factor Application

April 16, 2025

BY EMAIL: registrar@oeb.ca

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

Dear Ms. Marconi:

RE: Lakeland Power Distribution Ltd. Notice of Intent to File Z-Factor Application

Lakeland Power Distribution Ltd. (“**LPDL**”) hereby notifies the Ontario Energy Board (“**OEB**”) of its intent to file a Z-factor claim.

On March 29, 2025, a powerful ice storm occurred in the service territory of LPDL. [District of Muskoka Declares State of Emergency Following Ice Storm Sunday, March 30, 2025 - The District Municipality of Muskoka](#). The damage and subsequent cost for repairs is substantial. LPDL intends to submit a Z-factor application in mid-2025; costs are still being determined.

If you have any further questions, please do not hesitate to contact me.

Respectfully submitted,



Chris Litschko
CEO

cc: Andrew Trousdale, CFO
V. Kulchycki, COO
J. Nickason, Director of Operations



Appendix C – Major Event Response Reporting

Summary

Filing Year
2025

Form Name
E2.1.4.2.10

RRR Filing No
39391

Company

Lakeland Power Distribution Ltd., Huntsville ,
ED-2002-0540

Licence Type
Electricity Distributor

Status
Submitted

Submitted On

May 14, 2025

Submitter Name

Chase Wilson; +1 (705) 645-2670; cwilson@lakelandholding.com

Report Version

0

Attachment:

Prior to the Major Event

1. Did the distributor have any prior warning that the Major Event would occur? Yes

Additional Comments

Yes, Lakeland monitored weather forecasts, and received information from ONMAG.

2. If the distributor did have prior warning, did the distributor arrange to have extra employees on duty or on standby prior to the Major Event beginning? Yes

BRIEF DESCRIPTION OF ARRANGEMENTS, OR EXPLAIN WHY EXTRA EMPLOYEES WERE NOT ARRANGED

Lakeland kept staff informed and asked that staff be available . On March 29th, Lakeland activated ONMAG, but received no assistance as utilities were unsure whether they would be affected .

3. If the distributor did have prior warning, did the distributor issue any media announcements to the public warning of possible outages resulting from the pending Yes

4. Did the distributor train its staff on the response plans to prepare for this type of Major Event ? No

During the Major Event

1. Please identify the main contributing Cause of the Major Event as per the table in section 2.1.4.2.5 of the Electricity Reporting and Record Keeping Requirements.

Adverse Weather-Freezing rain/Ice storm

Please provide a brief description of the event (i.e. what happened?). If selected "Other", please explain

A devastating ice storm swept through our service territory on March 29th and March 30th. Lakeland suffered 44 broken poles and countless spans of broken wire.

Customers of Lakeland experienced damaged equipment, mostly bent or broken masts and broken customer-owned poles.

2. Was the IEEE Standard 1366* used to identify the scope of the Major Event? If not, why not?

Yes, used IEEE Standard 1366

*The OEB preferred option

3. When did the Major Event begin

3/29/2025

1:02 AM

4. Did the distributor issue any estimated times of restoration (ETR) to the public during the Major Event? so, through what channels?

Yes

If yes, please provide a brief description of the information. If no, please explain

Lakeland posted outage and updated restoration times via Lakeland Power Twitter , Facebook and Instagram accounts and on the outage map on Lakeland Power's website. Lakeland also provided updates on weather conditions, weather warnings and winter preparedness tips via the above three social media platforms.

5. HOW MANY CUSTOMERS WERE INTERRUPTED DURING THE MAJOR EVENT?

8,967 CUSTOMERS

WHAT PERCENTAGE OF THE DISTRIBUTOR'S TOTAL CUSTOMER BASE DID THE INTERRUPTED CUSTOMERS REPRESENT?

60.00 %

6. HOW MANY HOURS DID IT TAKE TO RESTORE 90% OF THE CUSTOMERS WHO WERE INTERRUPTED?

127 HOURS

Additional Comments

7. Were there any outages associated with Loss of Supply during the Major Event?

Yes

If yes, please report on the duration and frequency of the Loss of Supply outages.

SAIDI - 12.8968 & SAIFI 0.7151

8. In responding to the Major Event, did the distributor utilize assistance through a third party mutual assistance agreement with other utilities?

Yes

If yes, please provide the name of the utilities who provided the assistance?

Burlington Hydro Inc., Enova Power Group, Oakville Hydro, North Bay Hydro Distribution Ltd. were utilized through ONMag. In addition, K-Line Maintenance and Construction was brought in for additional support.

9. Did the distributor run out of any needed equipment or materials during the Major Event?

Yes

If yes, please describe the shortages.

Lakeland had to make an emergency order for fibre rods, guy fittings, quick sleeves, strain clamps, post insulators & mounting brackets. No major shortages occurred.

After the Major Event

1. What steps, if any, are being taken to be prepared for or mitigate such Major Events in the future (i.e., staff training, process improvements, system upgrades)?

Others

Additional Comments

Lakeland has participated in forming a committee involving municipalities, other utilities, emergency services, Ontario Corp, and Bell Canada. The group aims to communicate effectively and improve our emergency coordination .



Appendix D – Customer Interaction Statistics



Figure 1: Phone Call Statistics

Date	Calls Routed to PowerAssist from Client site	Number of Qualified Incoming Calls routed to PA Agent from IVR Self Serve
2025-03-29	1,148	328
2025-03-30	1,212	339
2025-03-31	516	265
2025-04-01	247	165
2025-04-02	110	72
2025-04-03	169	76
2025-04-04	55	33
2025-04-05	27	16
2025-04-06	10	9
2025-04-07	24	20
2025-04-08	28	19
2025-04-09	14	7
2025-04-10	8	6
2025-04-11	9	7
2025-04-12	3	3
2025-04-13	5	5
2025-04-14	10	4
2025-04-15	12	7
2025-04-16	6	5
2025-04-17	11	8
2025-04-18	7	6
2025-04-19	24	16
2025-04-20	1	1
2025-04-21	12	8
2025-04-22	50	21
2025-04-23	5	5
2025-04-24	11	9
2025-04-25	14	5
Total	3,748	1,465



Figure 2: Other Interaction Statistics (Text, Chat)

Date	Number of Interactions Routed to PowerAssist from Client site
2025-03-29	1,379
2025-03-30	970
2025-03-31	731
2025-04-01	302
2025-04-02	113
2025-04-03	218
2025-04-04	70
2025-04-05	30
2025-04-06	21
2025-04-07	21
2025-04-08	17
2025-04-09	36
2025-04-10	6
2025-04-11	2
2025-04-12	2
2025-04-13	0
2025-04-14	3
2025-04-15	8
2025-04-16	4
2025-04-17	3
2025-04-18	8
2025-04-19	18
2025-04-20	4
2025-04-21	7
2025-04-22	45
2025-04-23	0
2025-04-24	4
2025-04-25	4
Total	4,026



Appendix E – Social Media and News



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1 OVERVIEW

As part of LPDL's customer engagement and information strategy, a member of staff is dedicated to overseeing all communications through social media and news outlets to ensure that communication is put at the forefront of our restoration efforts. This helps the community make informed decisions by understanding how long their power may be out, whether they should seek shelter at a warming station, or whether they should check in with their vulnerable loved ones.

The following sections cover examples of LPDL's communication strategy.

2 SOCIAL MEDIA

Recognizing that a large portion of our customers read news from social media, LPDL makes conscious effort to post regularly on social media. In addition to posting on our own social media pages, LPDL posts regularly on other popular social media pages such as Facebook's Muskoka Bulletin Board (55,000 followers) and What's Happening in Huntsville (34,000 followers).

The following are screenshots of several examples of such posts.



Figure 1: Social Media Post Example #1





Figure 2: Social Media Post Example #2

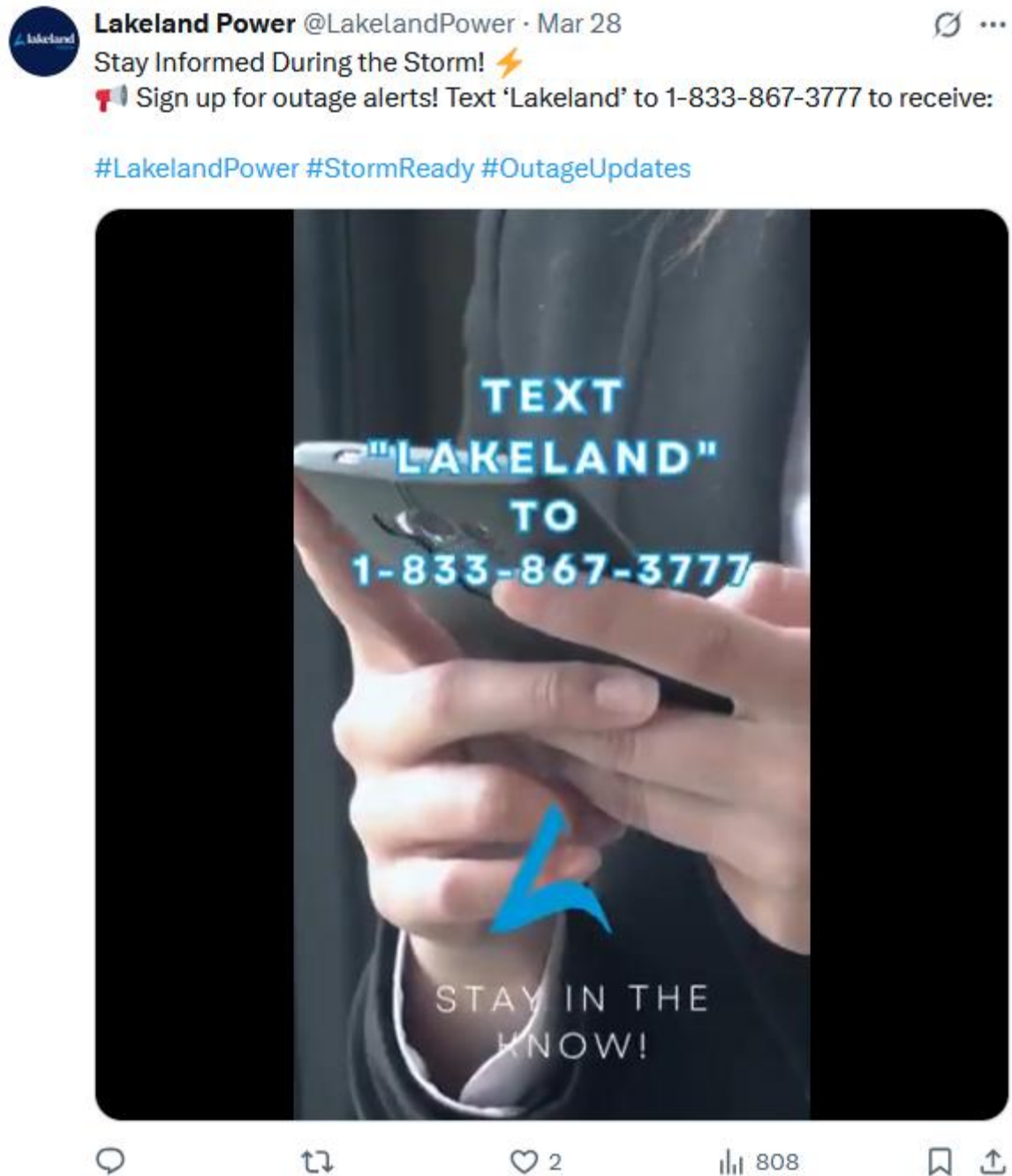




Figure 3: Social Media Post Example #3

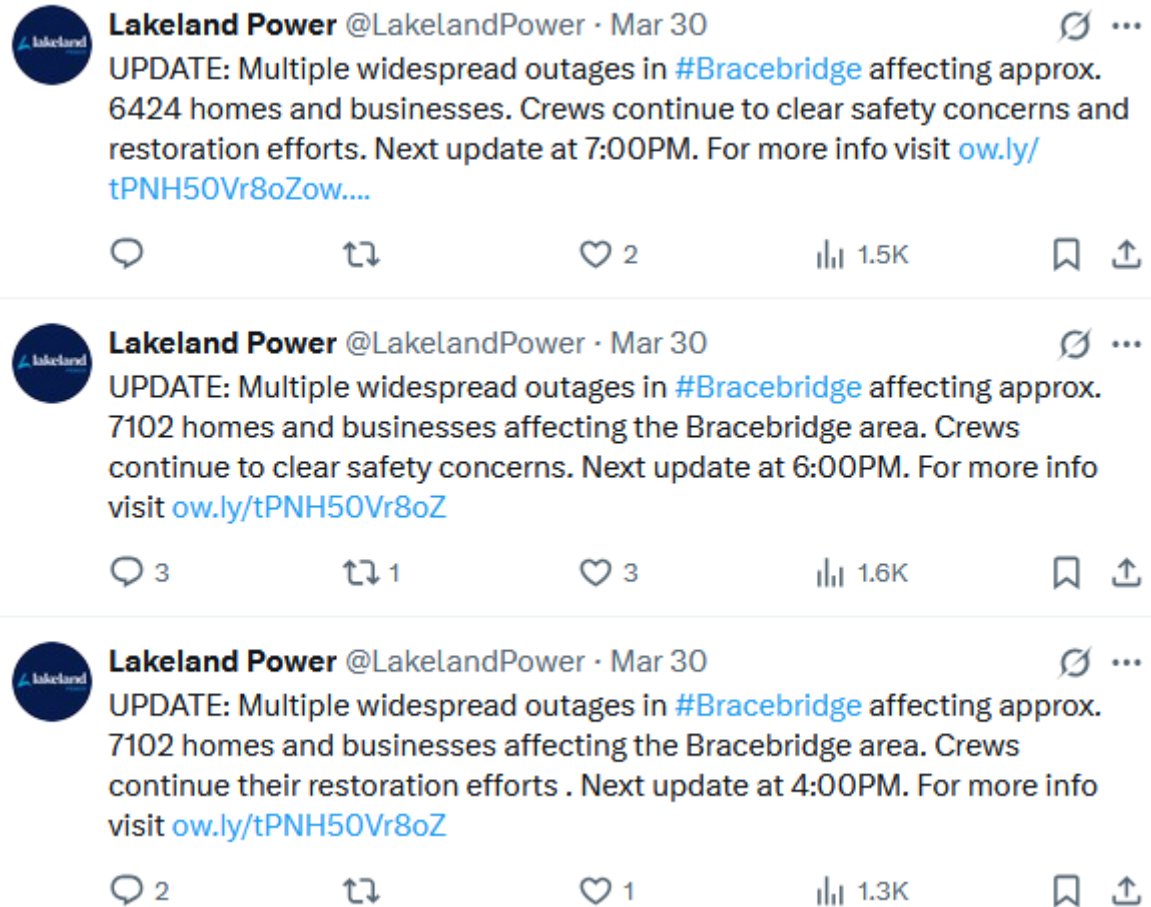
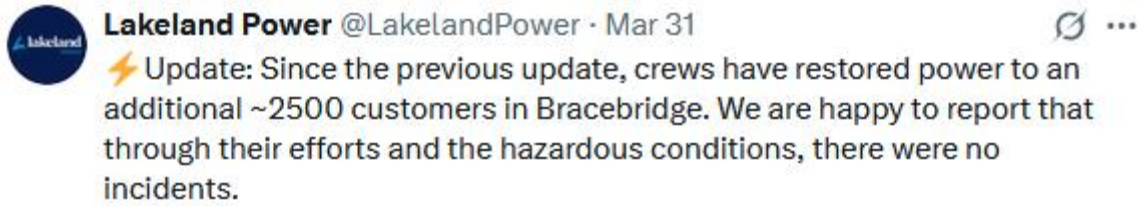




Figure 4: Social Media Post Example #4



To view the outage map go to: outages.lakelandpower.on.ca

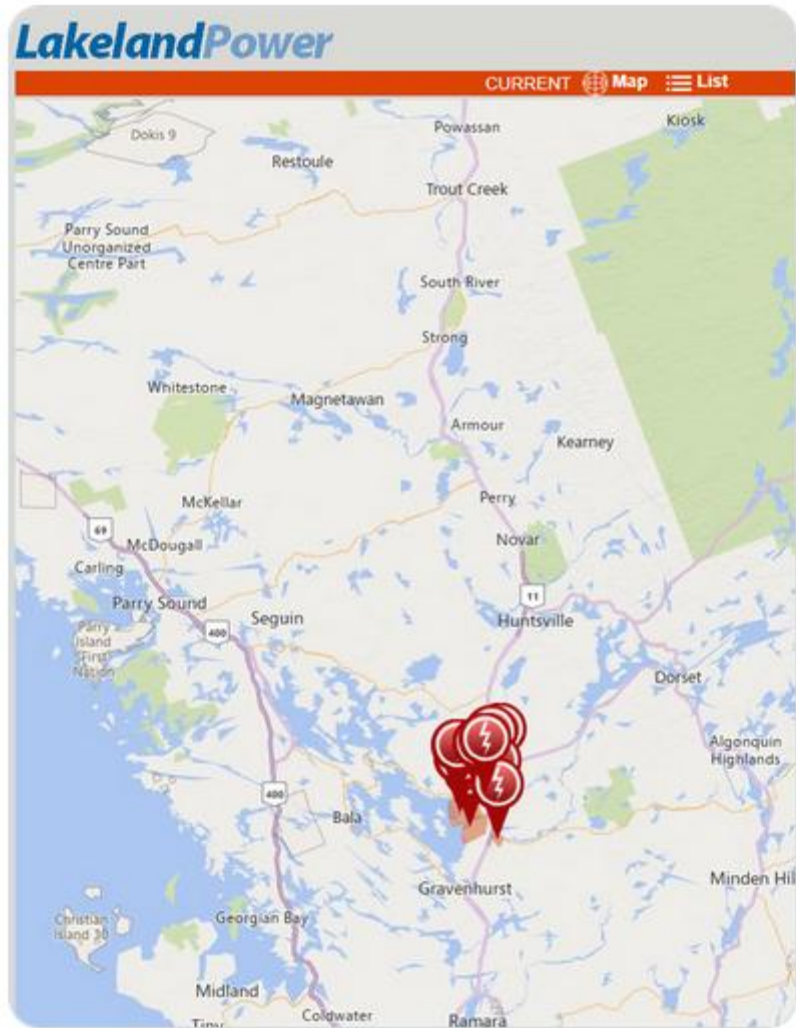




Figure 5: Social Media Post Example #5

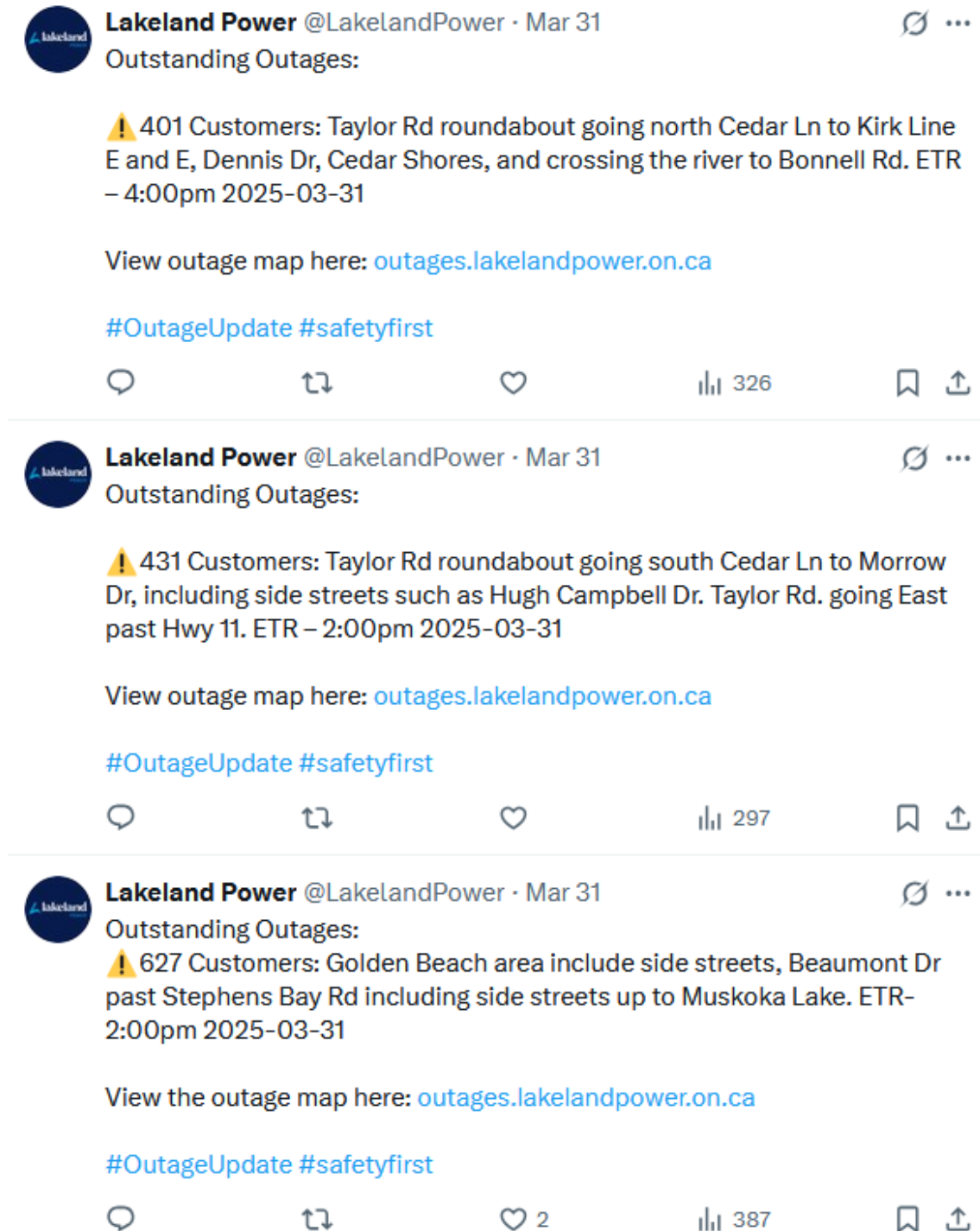
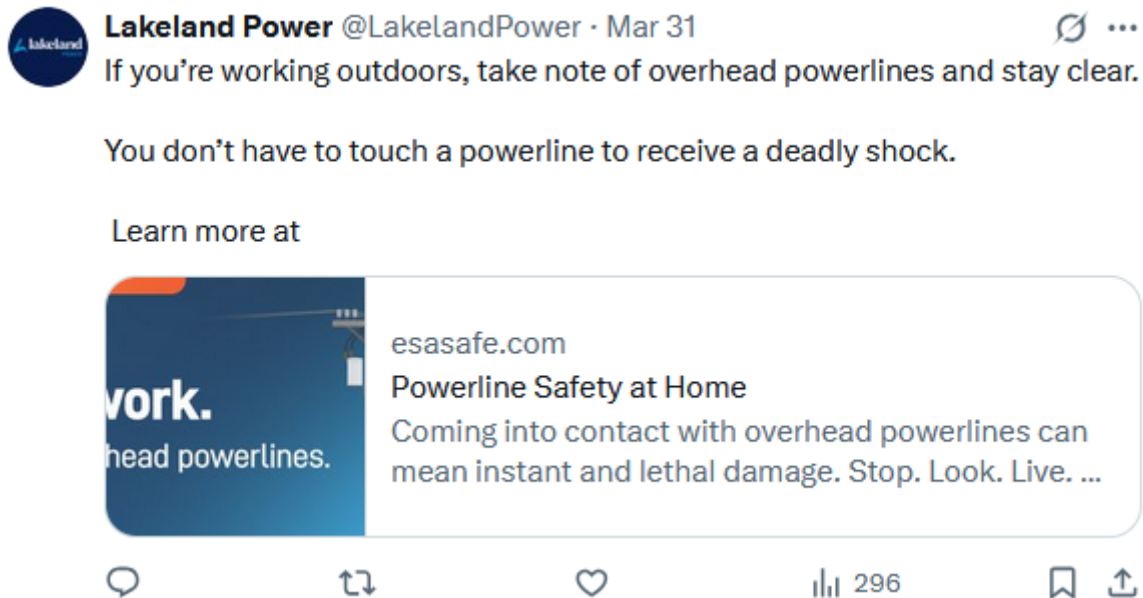




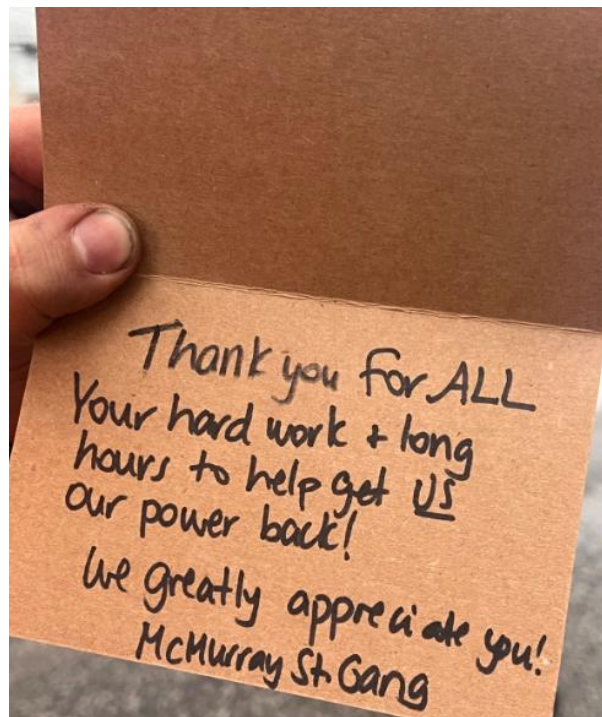
Figure 6: Social Media Post Example #6



3 CUSTOMER FEEDBACK

LPDL crews received positive feedback and support from the community. Customer's within our territory understand the magnitude of the storm and the challenges posed by it. We are very grateful that the vast majority of customer's were understanding and took the time to thank our crews for their dedication and hard work.

Figure 7: Tank You Card from LPDL Customer





4 BROADCAST NEWS

As part of LPDL's customer engagement and information strategy, a member of staff is dedicated to keeping local news outlets informed. Below are examples of communication that was made.

4.1 RADIO

LPDL considers radio communication an important part of its strategy. It is recognized that those without power for extended periods may not have access to internet, and radio is a reliable alternative to those customers. Information from LPDL was regularly broadcast on Moose 99.5 Bracebridge and Moose 105.5 Huntsville.

4.2 NEWS OUTLETS

LPDL regularly communicated with news outlets to ensure they had the most up-to-date information available. Example articles posted with input from LPDL are listed below.

<https://www.ctvnews.ca/barrie/article/central-ontario-power-restoration-timelines/>

<https://www.ctvnews.ca/barrie/article/freezing-rain-leaves-thousands-without-power-downs-trees-across-region/>

<https://www.bayshorebroadcasting.ca/2025/04/03/residents-reminded-to-stay-safe-as-localized-power-outages-continue/>

https://www.muskokaregion.com/news/it-s-just-a-mess-muskoka-storm-aftermath-brings-fallen-trees-power-outages-and-ongoing/article_d8363e74-a47f-50f0-8643-90e0c982be77.html

<https://www.mymuskokanow.com/142016/news/bracebridge-declares-a-significant-weather-event/>