



November 20, 2024

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

Dear Ms. Marconi:

Re: Fort Frances Power Corporation
Rate Application Board File EB-2024-0024

Fort Frances Power Corporation is submitting our 2025 Annual Incentive Regulation Index rate application today to meet the Tranche 4 filing deadline of November 20th, 2024.

As per OEB communications March 16, 2020, an electronic copy has been submitted through the Board's Regulatory Electronic Submission System ("RESS").

All of which is respectfully submitted for the Board's consideration.

Sincerely:

Marah Trivers

Marah Trivers
Finance and Regulatory Officer

Att.

Fort Frances Power Corporation



2025

**Incentive Regulation
Mechanism Rate Application**

EB-2024-0024

Submitted November 20, 2024

EB-2024-0024

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, c.15,
(Schedule B);

AND IN THE MATTER OF an Application by Fort Frances Power Corporation 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, 2025.

APPLICATION

APPLICANTS NAME: Fort Frances Power Corporation

APPLICANTS ADDRESS: 320B Portage Avenue,
Fort Frances, Ontario
P9A 3P9
Attention: Joerg Ruppenstein, President & CEO
Phone: 807-274-9291
Fax: 807-274-9375
Email: info@ffpc.ca
Website: ffpc.ca

Larry Cousineau, Chairman
Fort Frances Power Corporation

Marah Trivers, Finance & Regulatory Officer
Phone: 807-274-9291

INDEX

Application	2
Certification of Evidence	4
1. Manager's Summary	5
2. Distributor's Profile	7
3. Publication Notice	8
4. Annual Adjustment Mechanism	8
5. Revenue to Cost Ratio Adjustments	9
6. Retail Transmission Service Rates (RTSR)	9
7. Review and Disposition of Group 1 Deferral/Variance Accts	11
8. Commodity Accounts 1588 and 1589	12
9. LRAM Variance Account	13
10. Shared Tax Savings	13
11. Incremental Capital Module	13
12. Z-Factor Claims	14
13. Specific Service Charge, Allowances & Loss Factors	14
14. MicroFIT Generator Service Charge	14
15. Current Tariff Sheets	14
16. Proposed Tariff Sheets	14
17. Bill Impact Summary	15
Appendix A	Current Tariff Sheets
Appendix B	Proposed Tariff Sheets
Appendix C	Bill Impacts
Appendix D	2025 IRM Rate Generator
Appendix E	GA Analysis Work Form
Appendix F	2025 IRM Checklist
Appendix G	Primary Contact Letter
Appendix H	Personal Information Letter

CERTIFICATION OF EVIDENCE

As President & CEO of Fort Frances Power Corporation, I certify that, to the best of my knowledge, the evidence filed in Fort Frances Power Corporation's 2025 IRM application is accurate, consistent and complete. The filing is consistent with the requirements from Chapter 3 of the Ontario Energy Board's *Filing Requirements For Electricity Distribution Rate Applications* revised on June 18, 2024.

Fort Frances Power Corporation has assessed internal controls and processes, and to the best of my knowledge, has sufficient controls in place to ensure accuracy, consistency and completeness in the preparation, review, verification, and oversight of any account balances requested for disposal, including regular monthly/quarterly reviews and annual third-party auditor reviews.



Joerg Ruppenstein

President & CEO

Fort Frances Power Corporation

MANAGER'S SUMMARY

Introduction

Fort Frances Power Corporation ("FFPC") owns and operates the electricity distribution system located within the municipal boundaries of the Town of Fort Frances.

FFPC filed a complete cost of service application EB-2013-0130 with the Ontario Energy Board (the "Board") on February 14, 2014, under section 78 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that FFPC charges for electricity distribution, to be effective May 1, 2014. On August 14, 2014, the Board issued its Decision and Order ("the Decision") in regard to FFPC's 2014 cost of service rate application.

This application is FFPC's third Electricity Distribution Rate application under the Board's 4th Generation Incentive Rate-setting Methodology, Annual IR Index. FFPC is applying for an Order or Orders approving the proposed distribution rates as set out in Appendix B of this Application and believes the rates and charges to be just and reasonable pursuant to Section 78 of the OEB Act.

FFPC has relied on *Filing Requirements for Electricity Distribution Rate Applications Filed in 2024 for Rates Taking Effect in 2025, Chapter 3 Incentive Rate-Setting Applications*, dated June 18, 2024, including the documents listed in Appendix B: Key References in order to prepare this application.

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2025, FFPC requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2025 distribution rates.

The Applicant requests that this 4th Generation Annual IR Application be disposed of by way of a written hearing.

FFPC relied on the Board's 2024 rate model to prepare this submission, which consisted of the following two Excel-based files:

- 2025 IRM Rate Generator – updated October 22, 2024
- GA Analysis Work Form – updated April 16, 2024

The rates and other adjustments being applied for and as calculated using the models above include the following:

- An Annual IR Index Adjustment in accordance with *Chapter 3 of the Ontario Energy Board Filing Requirements for Electricity Distribution Rate Applications*.
- An adjustment of Retail Transmission Service Rates established in accordance with *Board Guideline G-2008-001 – Electricity Distribution Retail Transmission Service Rates, Revisions 4.0*, issued June 28, 2012, along with subsequent updates to the Uniform Transmission Rates.
- Deferral and Variance Account Balances Group 1 Recovery Rate Riders in accordance with *Chapter 3 of the Ontario Energy Board Filing Requirements for Electricity Distribution Rate Applications*, issued June 18, 2024 and *The EDDVAR Report* issued July 31, 2009.

2. Distributor's Profile

Fort Frances Power Corporation (FFPC) is a not-for-profit local distribution company whose sole shareholder is the Corporation of the Town of Fort Frances. FFPC operates under a rate minimization philosophy that balances necessary distribution system maintenance and re-investment to provide its customers with safe and reliable service at the lowest possible rates. FFPC currently has no debt and operates at a zero percent rate-of-return, in the best interest of its consumers. FFPC may apply for a modest rate-of-return in a future Cost of Service rate application, strictly for the purpose of funding capital reinvestments.

FFPC is unique as its customers, precisely the residents and small businesses of the Town of Fort Frances, are beneficiaries of a historic 1905 Agreement entered into between the Town and the local pulp and paper mill. The 1905 Agreement obligates the mill owner, or more precisely today, the owner of the generation assets on the Rainy River (currently H2O Power LP ("H2O")), to provide to the Town of Fort Frances, in perpetuity, 4,000 horsepower (2.984 Megawatts) at \$14 per horsepower per annum (0.21416 cents per kilowatt hour) "for municipal purposes and for public utilities" [*Fort Frances v Boise Cascade Canada Ltd.*, [1983] 1 SCR 171 at 184].

The 1905 Agreement is filed as a physical bilateral contract with the IESO and represents a financial obligation of H2O. Essentially, for 2.984 Megawatts, which represents approximately 25% of the power purchases of FFPC, H2O pays to the IESO the additional costs of power above 0.21416 cents per kilowatt hour, and the IESO credits FFPC for that amount. FFPC in turn credits its customers who, in effect, pay a blended commodity rate reflecting the benefit of the 1905 Agreement. The annual value of the benefit that customers receive exceeds \$3 million.

The information regarding the historic 1905 agreement is provided to describe FFPC's operating philosophy and should further information be required; please consult FFPC's 2014 Cost of Service rate application EB-2013-0130, Exhibit 1, Executive Summary.

3. Publication Notice

FFPC is proposing that notices related to this Application appear in the *Fort Frances Times* publication. The *Fort Frances Times* has approximately 2,800 paid newspaper subscriptions throughout FFPC's licensed service territory.

An on-line newspaper publication is also available at <http://www.fftimes.com/>.

4. Annual Adjustment Mechanism

As per Board policy (Chapter 3), distribution rates are to be adjusted according to the Annual IRM Adjustment Mechanism, as established by the Board's Rate Generator model. The calculation is based on the annual percentage change in the inflation factor (currently set at 3.6%) less an X-Factor comprised of a productivity factor (currently set at 0.0%) and the stretch factor, currently set at 0.060%. The Annual IRM Adjustment Mechanism is therefore set to 3.0% by default in the model.

FFPC understands that as the Board determines the final inflation factor, productivity factor and stretch factor, Board staff will update each distributor's Rate Generator model with the final parameters during the application review process.

While the price factor adjustment under this application would apply to fixed and volumetric distribution rates for FFPC, the following rates will not be affected:

- Rate Adders
- Rate Riders

- Low Voltage Service Charges
- Retail Transmission Service Rates
- Wholesale Market Service Rate
- Rural Rate Protection Charge
- Standard Supply Service – Administrative Charge
- microFIT Service Charge
- Specific Service Charges
- Transformation and Primary Metering Allowances
- Smart Meter Entity Charge

5. Revenue to Cost Ratio Adjustments

FFPC's most recent revenue-to-cost ratios were set as part of the 2014 Cost of Service Rate Application (EB-2013-0130), and no changes are requested.

6. Retail Transmission Service Rates (RTSR)

FFPC used the 2025 RTSR Adjustment Worksheet contained in the 2025 IRM Rate Generator model to determine the proposed adjustments to the current Retail Transmission Service Rates that were approved in FFPC's 2024 IRM4 rate application EB-2023-0022.

FFPC understands that the worksheet reflects the most current UTRs approved by the Board and that OEB staff will adjust distributor rates once any January 1, 2025 adjustments are determined.

FFPC used the most recent non-loss adjusted billing determinants based on 2024 RRR filing data. Table 2 below features the RTSR billing determinants used in the model.

On Tab 21 Bill Impacts of the 2025 IRM Model, for all rate classes it states, "In the manager's summary, discuss the reasoning for the change in RTSR rates". The main reason for the increase is the proposed Uniform Transmission Rates.

Table 2: RRR 2.1.5 – Performance Based Regulation (Table 3) for 2024 annual consumption

Rate Class	Metered consumption in kWhs	Metered consumption in kWhs
Residential	35,483,047.00	0
General Service < 50 kW	14,393,067.00	0
General Service >= 50 kW	19,672,008.00	57,824
Street Lighting Connections	413,487.00	1,158
Unmetered Scattered Load Connections	62,628.00	0
Total (Auto-Calculated)	70,024,237.00	58,982

Table 3: RTSR Adjusted Billing Determinants

Rate Class	Rate Description	Unit	Rate	Loss Adjusted Billed kWh	Loss Adjusted Billed kW
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109	37,150,751	0
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0019	37,150,751	0
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098	15,069,541	0
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	15,069,541	0
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0678	19,672,008	57,824
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7004	19,672,008	57,824
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098	65,572	0
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	65,572	0
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.0678		1,158
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5416		1,158

FFPC included the proposed RTSR rates from FFPC’s 2024 RTSR worksheet, which may be updated by the Board, to incorporate UTR adjustments approved for 2025 in Table 3.

Table 4: Proposed RTSR Charges Pending UTR Adjustment

Rate Class	Network Charge		Connection Charges	
	Current	Proposed	Current	Proposed
Residential	\$0.0105	\$0.0109	\$0.0020	\$0.0019
GS<50 kW	\$0.0094	\$0.0098	\$0.0018	\$0.0018
GS 50 to 4,999 kW	\$3.9054	\$4.0678	\$0.7185	\$0.7004
Unmetered Scattered Load	\$0.0094	\$0.0098	\$0.0018	\$0.0018
Street Lighting	\$2.9453	\$3.0678	\$0.5556	\$0.5416

7. Review and Disposition of Group 1 Deferral/Variance Accts

Chapter 3 of the Board’s Filing Requirements and the EDDVAR Report, provide direction that under 4th Generation IR, the distributor’s Group 1 audited account balances are to be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. As of December 31, 2016 Distributors must file Group 1 balances in their application to determine if the threshold has been met.

FFPC completed Board Staff’s 2025 IRM Rate Generator – Tab 3: ‘Continuity Schedule’, the threshold test resulted in a regulatory charge of \$0.0063 per kWh; FFPC’s DVA balances meet the disposition threshold, as such, FFPC is requesting to dispose of its Group 1 DVA balances.

FFPC confirms the auto populated billing determinants used in the Rate Generator for allocated DVA account balances to be accurate and in accordance with FFPC’s most recent RRR filings.

Threshold Test

Total Claim (including Account 1568 and 1509)	\$440,594
Total Claim for Threshold Test (All Group 1 Accounts)	\$440,594
Threshold Test (Total claim per kWh) ²	\$0.0063

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

YES

8. Commodity Accounts 1588 and 1589

Section 3.2.6.1 of Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications – 2024 Edition for 2025 Rate Applications states *“Distributors should indicate the last year in which Account 1588 and 1589 balances were last approved for disposition, whether they balances were approved on an interim of final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis.”*

FFPC last disposed of Account 1588 and 1589 for the years 2021 and 2022 on a final basis, as part of its 2024 Annual IR Index Rate Application (EB-2023-0022). FFPC is seeking disposition of Account 1588 and 1589 for the year 2023.

Section 3.2.6.1 of the filing requirements state that *“All distributors must complete and submit the GA Analysis Work Form for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1589 balance as part of their application.”*

FFPC completed the GA Analysis Workform which forms Appendix E of this application.

9. LRAM Variance Account

FFPC disposed of its LRAM variance account as part of its 2014 Cost of Service Application (EB-2013-0130) and Incentive Regulation Mechanism Rate Application (EB-2019-0036). FFPC is not applying for disposition of LRAMVA residual balance in this application as the principal adjustment transaction recorded in 2024 has not been audited. As instructed, the balance has not been included in the Continuity Schedule.

10. Shared Tax Savings

As part of FFPC's 2014 Cost of Service rate rebasing proceeding, the Board approved FFPC's Corporate Tax Rate to be 0%, to recognize the utility's unique "not-for-profit" operating model. Accordingly, FFPC does not have a Corporate Tax Expense included as part of its rate base.

The Sharing of Tax Amount (50%) does not apply to FFPC and to this application, and as such the "STS - Tax Change" and "Shared Tax - Rate Ride" tabs of the rate generator were not completed.

As per the OEB's July 25, 2019, letter, FFPC recorded the impacts of CCA rule changes to Account 1592 – PILs and Tax Variance for the period November 21, 2018 until the effective date of FFPC's next cost-based rate order. FFPC will bring forward any amounts tracked in this account for review and disposition during FFPC's next Cost of Service rate application.

11. Incremental Capital Module

FFPC is not applying for incremental capital relief during the IRM term within this application.

12. Z-Factor Claims

FFPC is not applying for Z-Factor cost claims within this application.

13. Specific Service Charge, Allowances and Loss Factors

FFPC is requesting the continuation of current Specific Service Charges, Allowances, and Loss Factors as previously approved by the Board (EB-2013-0130).

14. MicroFIT Generator Service Charge

FFPC is requesting an update of the current monthly service charge of \$4.55 previously approved by the Board (EB-2019-0036) to the new province-wide microFIT charge of \$5.00 as communicated in the Board's November 19, 2024 letter to all distributors.

15. Current Tariff Sheets

FFPC's current tariff sheets are provided in Appendix A of this application.

16. Proposed Tariff Sheets

FFPC's proposed tariff sheets are provided in Appendix B of this application. FFPC has also submitted an Excel version of Proposed Tariff Sheets along with this submission.

17. Bill Impact Summary

FFPC's Bill Impact calculations are provided in Appendix C.

Table 7: Bill Impacts on Proposed May 1, 2025 rates

Rate Class	Bill Impact Quantity		Bill Calculation Total		Difference	
	kWh	kW	Current	Proposed	\$	%
Residential	750		\$134.07	\$139.14	\$5.07	3.78%
GS<50 kW	2,000		\$327.54	\$341.34	\$13.80	4.21%
GS 50 to 4,999 kW	31,800	100	\$5,379.35	\$5,395.31	\$15.96	0.30%
Unmetered Scattered Load	800		\$445.84	\$460.80	\$14.96	3.35%
Street Lighting	28,100	96	\$7,385.61	\$7,617.70	\$232.09	3.14%

The proposed rates will result in a rate increase of 3.78 % to Residential customers, an increase of 4.21% to General Service Less than 50 kW customers, an increase of 0.30% to GS 50 to 4,999 kW customers, an increase of 3.35% to Unmetered Scattered Load customers and an increase of 3.14% to Street Lighting Services. The rate increases are attributable to increase to Price Cap Index, Rate Riders and RTSR rates.

Fort Frances Power Corporation

APPENDIX A

Current Tariff Sheets

SCHEDULE A
DECISION AND RATE ORDER
FORT FRANCES POWER CORPORATION
TARIFF OF RATES AND CHARGES
EB-2023-0022
MARCH 21, 2024

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	38.69
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0069)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0035
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0020

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This section governs small commercial services and includes small stores, small service stations, restaurants, churches, small offices and other establishments with similar loads and whose monthly average peak demand is less than, or forecasted 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 Services.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	52.60
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0120
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0037
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This type of service will normally be applicable to small industry, departmental or larger stores such as supermarkets, shopping centers, storage buildings, large garages, restaurants, office buildings, institutions, hotels, hospitals, schools, colleges, arenas, apartment blocks or buildings and other comparable establishments and whose monthly average peak demand is equal to or greater than, or forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	208.59
Distribution Volumetric Rate	\$/kW	3.1468
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	2.1188
Retail Transmission Rate - Network Service Rate	\$/kW	3.9054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7185

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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 customer)	\$	46.18
Distribution Volumetric Rate	\$/kWh	0.0106
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0038
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality within the service boundaries. The consumption for these customers is based on the calculated load time the established hours of use in the Ontario Energy Board's 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATE 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)	\$	1.96
Distribution Volumetric Rate	\$/kW	5.0470
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	2.0974
Retail Transmission Rate - Network Service Rate	\$/kW	2.9453
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5556

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	4.55
----------------	----	------

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Legal letter charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	25.00
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

Service call - customer owned equipment	\$	65.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	37.78

Fort Frances Power Corporation
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2024
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2023-0022

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0470
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0365

Fort Frances Power Corporation

APPENDIX B

Proposed Tariff Sheets

Fort Frances Power Corporation

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-2024-0024

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	39.85
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	(0.0104)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0084
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0019

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation

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-2024-0024

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This section governs small commercial services and includes small stores, small service stations, restaurants, churches, small offices and other establishments with similar loads and whose monthly average peak demand is less than, or forecasted 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 Services.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	54.18
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0124
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	(0.0105)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0090
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation

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-2024-0024

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This type of service will normally be applicable to small industry, departmental or larger stores such as supermarkets, shopping centers, storage buildings, large garages, restaurants, office buildings, institutions, hotels, hospitals, schools, colleges, arenas, apartment blocks or buildings and other comparable establishments and whose monthly average peak demand is equal to or greater than, or forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Fort Frances Power Corporation

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-2024-0024

Service Charge	\$	214.85
Distribution Volumetric Rate	\$/kW	3.2412
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	(0.0105)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	3.1353
Retail Transmission Rate - Network Service Rate	\$/kW	4.0678
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7004

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation

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-2024-0024

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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 customer)	\$	47.57
Distribution Volumetric Rate	\$/kWh	0.0109
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0092
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation

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-2024-0024

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality within the service boundaries. The consumption for these customers is based on the calculated load time the established hours of use in the Ontario Energy Board's 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATE 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)	\$	2.02
Distribution Volumetric Rate	\$/kW	5.1984
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers	\$/kWh	(0.0105)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	3.2907
Retail Transmission Rate - Network Service Rate	\$/kW	3.0678
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5416

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation

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-2024-0024

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	4.55
----------------	----	------

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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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
Statement of account	\$	15.00

Fort Frances Power Corporation

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-2024-0024

Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Legal letter charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	25.00
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

Service call - customer owned equipment	\$	65.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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

Fort Frances Power Corporation

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-2024-0024

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	1.047
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0365

Fort Frances Power Corporation

APPENDIX C

Bill Impacts

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.69	1	\$ 38.69	\$ 39.85	1	\$ 39.85	\$ 1.16	3.00%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 38.69			\$ 39.85	\$ 1.16	3.00%
Line Losses on Cost of Power	\$ 0.0990	35	\$ 3.49	\$ 0.0990	35	\$ 3.49	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0035	750	\$ 2.63	\$ 0.0084	750	\$ 6.30	\$ 3.68	140.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 45.23			\$ 50.06	\$ 4.84	10.69%
RTSR - Network	\$ 0.0105	785	\$ 8.25	\$ 0.0109	785	\$ 8.56	\$ 0.31	3.81%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0020	785	\$ 1.57	\$ 0.0019	785	\$ 1.49	\$ (0.08)	-5.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.04			\$ 60.11	\$ 5.07	9.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	785	\$ 3.53	\$ 0.0045	785	\$ 3.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	785	\$ 1.10	\$ 0.0014	785	\$ 1.10	\$ -	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)			\$ 134.20			\$ 139.28	\$ 5.07	3.78%
HST	13%		\$ 17.45	13%		\$ 18.11	\$ 0.66	3.78%
Ontario Electricity Rebate	13.1%		\$ (17.58)	13.1%		\$ (18.25)	\$ (0.66)	-
Total Bill on TOU			\$ 134.07			\$ 139.14	\$ 5.07	3.78%

In the manager's summary, discuss the reas

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 52.60	1	\$ 52.60	\$ 54.18	1	\$ 54.18	\$ 1.58	3.00%
Distribution Volumetric Rate	\$ 0.0120	2000	\$ 24.00	\$ 0.0124	2000	\$ 24.80	\$ 0.80	3.33%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 76.60			\$ 78.98	\$ 2.38	3.11%
Line Losses on Cost of Power	\$ 0.0990	94	\$ 9.31	\$ 0.0990	94	\$ 9.31	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0037	2,000	\$ 7.40	\$ 0.0090	2,000	\$ 18.00	\$ 10.60	143.24%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 93.73			\$ 106.71	\$ 12.98	13.85%
RTSR - Network	\$ 0.0094	2,094	\$ 19.68	\$ 0.0098	2,094	\$ 20.52	\$ 0.84	4.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,094	\$ 3.77	\$ 0.0018	2,094	\$ 3.77	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 117.18			\$ 131.00	\$ 13.82	11.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,094	\$ 9.42	\$ 0.0045	2,094	\$ 9.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,094	\$ 2.93	\$ 0.0014	2,094	\$ 2.93	\$ -	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)			\$ 327.87			\$ 341.68	\$ 13.82	4.21%
HST	13%		\$ 42.62	13%		\$ 44.42	\$ 1.80	4.21%
Ontario Electricity Rebate	13.1%		\$ (42.95)	13.1%		\$ (44.76)	\$ (1.81)	-
Total Bill on TOU			\$ 327.54			\$ 341.34	\$ 13.80	4.21%

In the manager's summary, discuss the reas

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	31,800 kWh
Demand	100 kW
Current Loss Factor	1.0470
Proposed/Approved Loss Factor	1.0470

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 208.59	1	\$ 208.59	\$ 214.85	1	\$ 214.85	\$ 6.26	3.00%
Distribution Volumetric Rate	\$ 3.1468	100	\$ 314.68	\$ 3.2412	100	\$ 324.12	\$ 9.44	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 523.27			\$ 538.97	\$ 15.70	3.00%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 2.1188	100	\$ 211.88	\$ 3.1353	100	\$ 313.53	\$ 101.65	47.98%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
GA Rate Riders	\$ 0.0068	31,800	\$ (216.24)	\$ 0.0105	31,800	\$ (333.90)	\$ (117.66)	54.41%
Low Voltage Service Charge	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 518.91			\$ 518.60	\$ (0.31)	-0.06%
RTSR - Network	\$ 3.9054	100	\$ 390.54	\$ 4.0678	100	\$ 406.78	\$ 16.24	4.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.7185	100	\$ 71.85	\$ 0.7004	100	\$ 70.04	\$ (1.81)	-2.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 981.30			\$ 995.42	\$ 14.12	1.44%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	33,295	\$ 149.83	\$ 0.0045	33,295	\$ 149.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	33,295	\$ 46.61	\$ 0.0014	33,295	\$ 46.61	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	33,295	\$ 3,582.50	\$ 0.1076	33,295	\$ 3,582.50	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 4,760.49			\$ 4,774.61	\$ 14.12	0.30%
HST	13%		\$ 618.86	13%		\$ 620.70	\$ 1.84	0.30%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 5,379.35			\$ 5,395.31	\$ 15.96	0.30%

In the manager's summary, discuss the reas

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption:	800 kWh
Demand:	- kW
Current Loss Factor:	1.0470
Proposed/Approved Loss Factor:	1.0470

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 46.18	6	\$ 277.08	\$ 47.57	6	\$ 285.42	\$ 8.34	3.01%
Distribution Volumetric Rate	\$ 0.0106	800	\$ 8.48	\$ 0.0109	800	\$ 8.72	\$ 0.24	2.83%
Fixed Rate Riders	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 285.56			\$ 294.14	\$ 8.58	3.00%
Line Losses on Cost of Power	\$ 0.1076	38	\$ 4.05	\$ 0.1076	38	\$ 4.05	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0038	800	\$ 3.04	\$ 0.0092	800	\$ 7.36	\$ 4.32	142.11%
CBR Class B Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
GA Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Low Voltage Service Charge	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	6	\$ -	\$ -	6	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 292.65			\$ 305.55	\$ 12.90	4.41%
RTSR - Network	\$ 0.0094	838	\$ 7.87	\$ 0.0098	838	\$ 8.21	\$ 0.34	4.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	838	\$ 1.51	\$ 0.0018	838	\$ 1.51	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 302.03			\$ 315.26	\$ 13.24	4.38%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	838	\$ 3.77	\$ 0.0045	838	\$ 3.77	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	838	\$ 1.17	\$ 0.0014	838	\$ 1.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	6	\$ 1.50	\$ 0.25	6	\$ 1.50	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1076	800	\$ 86.08	\$ 0.1076	800	\$ 86.08	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 394.55			\$ 407.78	\$ 13.24	3.35%
HST	13%		\$ 51.29	13%		\$ 53.01	\$ 1.72	3.35%
Ontario Electricity Rebate	13.1%		\$ (51.69)	13.1%		\$ (53.42)	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 445.84			\$ 460.80	\$ 14.96	3.35%

In the manager's summary, discuss the reas

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	28,100	kWh
Demand	96	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.96	1098	\$ 2,152.08	\$ 2.02	1098	\$ 2,217.96	\$ 65.88	3.06%
Distribution Volumetric Rate	\$ 5.0470	96	\$ 484.51	\$ 5.1984	96	\$ 499.05	\$ 14.53	3.00%
Fixed Rate Riders	\$ -	1098	\$ -	\$ -	1098	\$ -	\$ -	
Volumetric Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,636.59			\$ 2,717.01	\$ 80.41	3.05%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 2.0974	96	\$ 201.35	\$ 3.2907	96	\$ 315.91	\$ 114.56	56.89%
CBR Class B Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
GA Rate Riders	\$ -	28,100	\$ -	\$ -	28,100	\$ -	\$ -	
Low Voltage Service Charge	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1098	\$ -	\$ -	1098	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1098	\$ -	\$ -	1098	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	96	\$ -	\$ -	96	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 2,837.94			\$ 3,032.91	\$ 194.97	6.87%
RTSR - Network	\$ 2.9453	96	\$ 282.75	\$ 3.0678	96	\$ 294.51	\$ 11.76	4.16%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.5556	96	\$ 53.34	\$ 0.5416	96	\$ 51.99	\$ (1.34)	-2.52%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,174.03			\$ 3,379.42	\$ 205.39	6.47%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	29,421	\$ 132.39	\$ 0.0045	29,421	\$ 132.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	29,421	\$ 41.19	\$ 0.0014	29,421	\$ 41.19	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1098	\$ 274.50	\$ 0.25	1098	\$ 274.50	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	18,829	\$ 1,431.02	\$ 0.0760	18,829	\$ 1,431.02	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	5,296	\$ 646.08	\$ 0.1220	5,296	\$ 646.08	\$ -	0.00%
TOU - On Peak	\$ 0.1580	5,296	\$ 836.72	\$ 0.1580	5,296	\$ 836.72	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 6,535.94			\$ 6,741.32	\$ 205.39	3.14%
HST	13%		\$ 849.67	13%		\$ 876.37	\$ 26.70	3.14%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
Total Bill on TOU			\$ 7,385.61			\$ 7,617.70	\$ 232.09	3.14%

In the manager's summary, discuss the reas

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Retailer)
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0470
Proposed/Approved Loss Factor	1.0470

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.69	1	\$ 38.69	\$ 39.85	1	\$ 39.85	\$ 1.16	3.00%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 38.69			\$ 39.85	\$ 1.16	3.00%
Line Losses on Cost of Power	\$ 0.1076	35	\$ 3.79	\$ 0.1076	35	\$ 3.79	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0035	750	\$ 2.63	\$ 0.0084	750	\$ 6.30	\$ 3.68	140.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0069	750	\$ (5.18)	\$ 0.0104	750	\$ (7.80)	\$ (2.63)	50.72%
Low Voltage Service Charge	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.35			\$ 42.56	\$ 2.21	5.48%
RTSR - Network	\$ 0.0105	785	\$ 8.25	\$ 0.0109	785	\$ 8.56	\$ 0.31	3.81%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0020	785	\$ 1.57	\$ 0.0019	785	\$ 1.49	\$ (0.08)	-5.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 50.17			\$ 52.61	\$ 2.45	4.87%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	785	\$ 3.53	\$ 0.0045	785	\$ 3.53	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	785	\$ 1.10	\$ 0.0014	785	\$ 1.10	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	750	\$ 80.70	\$ 0.1076	750	\$ 80.70	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 135.50			\$ 137.95	\$ 2.45	1.80%
HST	13%		\$ 17.62	13%		\$ 17.93	\$ 0.32	1.80%
Ontario Electricity Rebate	13.1%		\$ (17.75)	13.1%		\$ (18.07)	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 153.12			\$ 155.88	\$ 2.76	1.80%

In the manager's summary, discuss the reas

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0470	
Proposed/Approved Loss Factor	1.0470	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 52.60	1	\$ 52.60	\$ 54.18	1	\$ 54.18	\$ 1.58	3.00%
Distribution Volumetric Rate	\$ 0.0120	2000	\$ 24.00	\$ 0.0124	2000	\$ 24.80	\$ 0.80	3.33%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 76.60			\$ 78.98	\$ 2.38	3.11%
Line Losses on Cost of Power	\$ 0.1076	94	\$ 10.11	\$ 0.1076	94	\$ 10.11	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0037	2,000	\$ 7.40	\$ 0.0090	2,000	\$ 18.00	\$ 10.60	143.24%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ 0.0068	2,000	\$ (13.60)	\$ 0.0105	2,000	\$ (21.00)	\$ (7.40)	54.41%
Low Voltage Service Charge	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
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)			\$ 80.93			\$ 86.51	\$ 5.58	6.89%
RTSR - Network	\$ 0.0094	2,094	\$ 19.68	\$ 0.0098	2,094	\$ 20.52	\$ 0.84	4.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0018	2,094	\$ 3.77	\$ 0.0018	2,094	\$ 3.77	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 104.39			\$ 110.80	\$ 6.42	6.15%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,094	\$ 9.42	\$ 0.0045	2,094	\$ 9.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0014	2,094	\$ 2.93	\$ 0.0014	2,094	\$ 2.93	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1076	2,000	\$ 215.20	\$ 0.1076	2,000	\$ 215.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 331.94			\$ 338.36	\$ 6.42	1.93%
HST		13%	\$ 43.15		13%	\$ 43.99	\$ 0.83	1.93%
Ontario Electricity Rebate		13.1%	\$ (43.48)		13.1%	\$ (44.33)	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 375.09			\$ 382.35	\$ 7.25	1.93%

In the manager's summary, discuss the reas

Fort Frances Power Corporation

APPENDIX D

2025 IRM Rate Generator

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Quick Link

Ontario Energy Board's 2025 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name

Assigned EB Number

Name of Contact and Title

Phone Number

Email Address

Rate Effective Date

Rate-Setting Method

1. Select the last Cost of Service rebasing year.

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:
For all the 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 of on a final basis for information purposes.

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

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

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

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

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

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

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

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

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

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

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

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

6. Did you have any Class A customers at any point during the period where the balance in Account 1590, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?

7. Retail Transmission Service Rates: Fort Frances Power Corporation is:

8. Have you transitioned to fully fixed rates?

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

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

Legend

Pale green cells represent input cells.

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



Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Fort Frances Power Corporation

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2024

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

EB-2023-0022

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	38.69
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0069)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0035
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0020

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION



Incentive Rate-setting Mechanism

Rate Generator for 2025 Filers

This section governs small commercial services and includes small stores, small service stations, restaurants, churches, small offices and other establishments with similar loads and whose monthly average peak demand is less than, or forecasted 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 Services.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	52.60
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0120
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0037
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This type of service will normally be applicable to small industry, departmental or larger stores such as supermarkets, shopping centers, storage buildings, large garages, restaurants, office buildings, institutions, hotels, hospitals, schools, colleges, arenas, apartment blocks or buildings and other comparable establishments and whose monthly average peak demand is equal to or greater than, or forecast to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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



Incentive Rate-setting Mechanism

Rate Generator for 2025 Filers

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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	208.59
Distribution Volumetric Rate	\$/kW	3.1468
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	2.1188
Retail Transmission Rate - Network Service Rate	\$/kW	3.9054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7185

MONTHLY RATES AND CHARGES - Regulatory Component

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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



Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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 customer)	\$	46.18
Distribution Volumetric Rate	\$/kWh	0.0106
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kWh	0.0038
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality within the service boundaries. The consumption for these customers is based on the calculated load time the established hours of use in the Ontario Energy Board’s 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 price, as applicable. In addition, the charges in the MONTHLY RATE 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.



Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.96
Distribution Volumetric Rate	\$/kW	5.0470
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until April 30, 2025 Applicable only for Non-RPP Customers	\$/kWh	(0.0068)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until April 30, 2025	\$/kW	2.0974
Retail Transmission Rate - Network Service Rate	\$/kW	2.9453
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5556

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

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

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	4.55
----------------	----	------

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



Incentive Rate-setting Mechanism

Rate Generator for 2025 Filers

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
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Legal letter charge	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	25.00
Returned cheque (plus bank charges)	\$	25.00
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

Service call - customer owned equipment	\$	65.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	37.78

RETAIL SERVICE CHARGES (if applicable)

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



Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.047
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0365

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

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2021										2022										2023									
		Opening Principal Amounts as of Jan 1, 2021	Transactions Debit/ (Credit) during 2021	OEB-Approved Dispositions during 2021	Principal Adjustments ¹ during 2021	Closing Principal Balance as of Dec 31, 2021	Opening Interest Amounts as of Jan 1, 2021	Interest Jan 1 to Dec 31, 2021	OEB-Approved Dispositions during 2021	Interest Adjustments ¹ during 2021	Closing Interest Amounts as of Dec 31, 2021	Opening Principal Amounts as of Jan 1, 2022	Transactions Debit/ (Credit) during 2022	OEB-Approved Dispositions during 2022	Principal Adjustments ¹ 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 Dispositions during 2022	Interest Adjustments ¹ during 2022	Closing Interest Amounts as of Dec 31, 2022	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit/ (Credit) during 2023	OEB-Approved Dispositions 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 Dispositions during 2023		
Group 1 Accounts																															
LV Variance Account	1550	0				0	0				0				0	0				0	0				0	0				0	
Smart Metering Entity Charge Variance Account	1551	0				0	0				0				(11,714)	(11,714)				(139)				(139)				(18,827)	(139)	(747)	
RSVA - Wholesale Market Service Charge ⁵	1580	0				0	0				0				220,532	220,532				2,966				2,966				248,878	2,966	13,311	
Variance WMS - Sub-account CBR Class A ⁶	1580	0				0	0				0				0	0				0				0				0	0	0	
Variance WMS - Sub-account CBR Class B ⁶	1580	0				0	0				0				(51,272)	(51,272)				(1,033)				(1,033)				(51,284)	(1,033)	(3,072)	
RSVA - Retail Transmission Network Charge	1584	0				0	0				0				114,555	114,555				2,120				2,120				127,512	2,120	7,177	
RSVA - Retail Transmission Connection Charge	1586	0				0	0				0				1,233	1,233				(49)				(49)				(4,333)	(49)	30	
RSVA - Power ⁶	1588	0				0	0				0				(31,155)	(31,155)				(359)				(359)				16,935	(359)	498	
RSVA - Global Adjustment ⁴	1589	0				0	0				0				(107,048)	(107,048)				(1,598)				(1,598)				(49,067)	(1,598)	(1,600)	
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	0	(148,775)	35,077	(183,852)	0	(341)	6,188	(6,529)	(183,852)	(101,279)	(285,131)	(6,529)	(5,344)	(11,873)	(11,873)	(285,131)	(11,873)	(14,385)	8,047	6,449					(49,067)	(1,598)	(1,600)			
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	0				0	0				0				(267,656)	(641,430)												(48,898)	16,414	8,933	
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0				0	0				0				0	0				0				0				0	0	0	
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0				0	0				0				0	0				0				0				0	0	0	
RSVA - Global Adjustment requested for disposition	1589	0				0	0				0				(107,048)	(107,048)				(1,598)				(1,598)				(107,048)	57,981	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	(148,775)	35,077	(183,852)	0	(341)	6,188	(6,529)	(183,852)	(368,935)	(641,430)	242,179	330,822	(6,529)	2,526	(8,544)	3,506	8,047	6,449					330,822	(355,970)	0	0			
Total Group 1 Balance requested for disposition		0	(148,775)	35,077	(183,852)	0	(341)	6,188	(6,529)	(183,852)	(368,935)	(641,430)	135,131	223,774	(6,529)	2,526	(8,544)	1,908	6,449	6,449					223,774	(297,989)	0	0			
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0				0	0				0				0	0				0				0				0	0	0	
Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation ⁸	1509	0				0	0				0				0	0				0				0				0	0	0	
Total Group 1 balance including Account 1568 and Account 1509 requested for disposition		0	(148,775)	35,077	(183,852)	0	(341)	6,188	(6,529)	(183,852)	(368,935)	(641,430)	135,131	223,774	(6,529)	2,526	(8,544)	1,908	6,449	6,449					223,774	(297,989)	0	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.

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

² 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.

³ The individual sub-accounts as well as the total for all Account 1595 sub-accounts is to agree to the RRR data. Differences need to be explained. For each Account 1595 sub-account, the transfer of the balance approved for disposition into Account 1595 is to be recorded in "OEB Approved Dispositions" column. The recovery/prepaid is to be recorded in the "Transactions" 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 BV 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.

⁴ 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 the 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 Dispositions" columns). Any true-up/adjustments/reversals needed to derive the claim amount must be shown separately in the "Principal Adjustments" columns of this DVA Continuity Schedule.

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

⁶ Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or RRR), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionally by customer class and the residual balance will be transferred to Account 1595.

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

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

Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	2024					Projected Interest on Dec-31-2024 Balances				Account Disposition: Yes/No?	2.1.7 RRR ⁵		
		Interest Adjustments during 2023	Closing Interest Amounts as of Dec 31, 2023	Principal Disposition during 2024 - instructed by OEB	Interest Disposition during 2024 - instructed by OEB	Closing Principal Balances as of Dec 31, 2022 Adjusted for Disposition during 2024	Closing Interest Balances as of Dec 31, 2022 Adjusted for Disposition during 2024	Projected Interest from Jan 1, 2024 to Dec 31, 2024 on Dec 31, 2023 balance adjusted for disposition during 2024 ¹	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2023 balance adjusted for disposition during 2024 ²	Total Interest		Total Claim	As of Dec 31, 2023	Variance RRR vs. 2023 Balance (Principal + Interest)
Group 1 Accounts														
LV Variance Account	1550		0			0				0	0		0	0
Smart Metering Entity Charge Variance Account	1551		(886)	11,714	944	(30,541)	(1,830)		344	(2,472)	(33,013)		(19,713)	0
RSVA - Wholesale Market Service Charge ³	1580		16,277	(220,532)	(18,127)	469,410	34,404	13,028	4,554	51,986	521,396		199,786	(65,389) The variance does not match the value in cell BV25. Please provide an explanation of the variance in the Manager's Summary
Variance WMS - Sub-account CBR Class A ⁴	1580		0							0	0		0	0
Variance WMS - Sub-account CBR Class B ⁴	1580		(4,105)	51,272	4,557	(112,556)	(8,662)	(3,206)	(1,121)	(12,991)	(125,547)		0	65,389 Please provide an explanation of the variance in the Manager's Summary
RSVA - Retail Transmission Network Charge	1584		9,297	(114,555)	(9,995)	242,067	19,202	6,875	233	26,200	268,267		136,809	0
RSVA - Retail Transmission Connection Charge	1586		(19)	(1,233)	(35)	(3,100)	16	(226)	(79)	(289)	(3,389)		(4,352)	0
RSVA - Power ⁴	1588		139	31,155	2,500	(14,220)	(2,361)	886	309	(1,166)	(15,385)		17,074	(0)
RSVA - Global Adjustment ⁴	1589		(3,198)	107,048	8,957	(156,115)	(12,155)	(2,568)	(897)	(15,620)	(171,735)		(52,265)	0
Disposition and Recovery/Refund of Regulatory Balances (2021) ¹	1595		(26,258)			(285,131)	(26,258)	(14,926)	(5,217)	(46,401)	0	No	(311,389)	0
Disposition and Recovery/Refund of Regulatory Balances (2022) ¹	1595		25,347			(48,898)		2,559	(894)	27,012	0	No	(23,951)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2023) ¹	1595		0			0	0	0	0	0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ¹	1595		0			0	0	0	0	0	0	No	0	0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>			0			0	0	0	0	0	0	No	0	0
RSVA - Global Adjustment requested for disposition	1589	0	(3,198)	107,048	8,957	(156,115)	(12,155)	(2,568)	(897)	(15,620)	(171,735)		(52,265)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		0	19,792	(242,179)	(20,156)	217,032	39,948	3,802	(1,871)	41,880	612,329		(5,355)	0
Total Group 1 Balance requested for disposition		0	16,594	(135,131)	(11,199)	60,916	27,793	1,234	(2,768)	26,260	440,594		(57,620)	0
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568		0			0	0	0	0	0	0		(9,246)	(9,246) Please provide an explanation of the variance in the Manager's Summary
Impacts Arising from the COVID-19 Emergency, Sub-account Forgone Revenues from Postponing Rate Implementation⁵	1509		0			0	0	0	0	0	0		0	0
Total Group 1 balance including Account 1568 and Account 1509 requested for disposition		0	16,594	(135,131)	(11,199)	60,916	27,793	1,234	(2,768)	26,260	440,594		(66,866)	(9,246)

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 documentation.

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 "Transaction" column in the 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-up 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.

Per the Guidance for Electricity Distributors with Forgone Revenues Due to Postponed Rate Implementation from COVID-19, August 6, 2020, any residual balance in this sub-account after the expiry of the rate riders should be requested for final disposition in a future rate application (cost of service or IRW), once the balance has been audited. If disposition is approved, the residual balance in the Forgone Revenues Sub-account should be disposed proportionately by customer class and the residual balance will be transferred to Account 1595.

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	35,483,047	0	39,534	0			35,483,047	0			3,293
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,393,067	0	125,451	0			14,393,067	0			423
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	19,672,008	57,824	15,847,588	57,824			19,672,008	57,824			37
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	62,628	0	0	0			62,628	0			6
STREET LIGHTING SERVICE CLASSIFICATION	kW	413,487	1,158	413,487	1,158			413,487	1,158			1,098
Total		70,024,237	58,982	16,426,060	58,982	0	0	70,024,237	58,982	0	0	4,857

Threshold Test

Total Claim (including Account 1568 and 1509)	\$440,594
Total Claim for Threshold Test (All Group 1 Accounts)	\$440,594
Threshold Test (Total claim per kWh) ²	\$0.0063

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

YES

¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.
² The Threshold Test does not include the amount in 1568.
³ The proportion of customers for the Residential and GS<50 Classes will be used to allocate Account 1551.

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP		allocated based on distribution revenues		
				1550	1551	1580	1584	1586	1588	1509	1568
RESIDENTIAL SERVICE CLASSIFICATION	50.7%	88.6%	50.7%	0	(29,255)	200,587	135,938	(1,717)	(7,796)		0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	20.6%	11.4%	20.6%	0	(3,758)	81,364	55,141	(697)	(3,162)		0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	28.1%	0.0%	28.1%	0	0	111,206	75,365	(952)	(4,322)		0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	0	0	354	240	(3)	(14)		0
STREET LIGHTING SERVICE CLASSIFICATION	0.6%	0.0%	0.6%	0	0	2,337	1,584	(20)	(91)		0
Total	100.0%	100.0%	100.0%	0	(33,013)	395,849	268,267	(3,389)	(15,385)	0	0

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

ive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

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

Rate Rider Recovery to be used below

	Total Metered Non-RPP 2023 Consumption excluding WMP kWh	Non-RPP Metered 2023 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption) kWh	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
RESIDENTIAL SERVICE CLASSIFICATION	kWh	39,534	39,534	0.2%	(\$413)	(\$0.0104) kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	125,451	125,451	0.8%	(\$1,312)	(\$0.0105) kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	15,847,588	15,847,588	96.5%	(\$165,687)	(\$0.0105) kWh
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0.0%	\$0	\$0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kWh	413,487	413,487	2.5%	(\$4,323)	(\$0.0105) kWh
Total		16,426,060	16,426,060	100.0%	(\$171,735)	

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes 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	Account 1509 Rate Rider ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	35,483,047	0	35,483,047	0	297,756	0.0084		0.0000	0.00	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,393,067	0	14,393,067	0	128,888	0.0090		0.0000	0.00	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	19,672,008	57,824	19,672,008	57,824	181,297	3.1353		0.0000	0.00	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	62,628	0	62,628	0	577	0.0092		0.0000	0.00	
STREET LIGHTING SERVICE CLASSIFICATION	kW	413,487	1,158	413,487	1,158	3,811	3.2907		0.0000	0.00	

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 I) calculated separately. For all rate classes without WMP customers, balances in account 1580 and 1588 are included in column G and disposed through a combined Deferral/Variance Account and Rate Rider.

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

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2014	2025
OEB-Approved Rate Base	\$ -	\$ -
OEB-Approved Regulatory Taxable Income	\$ -	\$ -
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		9.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		3.2%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ -
Provincial Taxes Payable		\$ -
Federal Effective Tax Rate		0.0%
Provincial Effective Tax Rate		0.0%
Combined Effective Tax Rate	0.0%	0.0%
Total Income Taxes Payable	\$ -	\$ -
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ -	\$ -
Grossed-up Income Taxes	\$ -	\$ -
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

Notes

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

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

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

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

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

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

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	35,483,047		0	0.00 \$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,393,067		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	19,672,008	57,824	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	62,628		0	0.0000 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kW	413,487	1,158	0	0.0000 kW
Total		70,024,237	58,982	0	

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105	35,483,047	0	1.0470	37,150,751
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0020	35,483,047	0	1.0470	37,150,751
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	14,393,067	0	1.0470	15,069,541
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	14,393,067	0	1.0470	15,069,541
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9054	19,672,008	57,824		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7185	19,672,008	57,824		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	62,628	0	1.0470	65,572
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	62,628	0	1.0470	65,572
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9453	413,487	1,158		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5556	413,487	1,158		

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

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

If needed, add extra host here. (I)	Unit	2023		2024		2025
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	2023		2024		2025
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 2022	Current 2023	Forecast 2024

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

IESO Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	13,843	\$5.60	\$ 77,521	14,464	\$0.92	\$ 13,307		\$0.00		\$ 13,307
February	14,275	\$5.60	\$ 79,940	14,642	\$0.92	\$ 13,471		\$0.00		\$ 13,471
March	11,669	\$5.60	\$ 65,346	12,016	\$0.92	\$ 11,055		\$0.00		\$ 11,055
April	10,712	\$5.60	\$ 59,987	10,879	\$0.92	\$ 10,009		\$0.00		\$ 10,009
May	10,671	\$5.60	\$ 59,758	11,120	\$0.92	\$ 10,230		\$0.00		\$ 10,230
June	11,497	\$5.60	\$ 64,383	12,631	\$0.92	\$ 11,621		\$0.00		\$ 11,621
July	10,475	\$5.60	\$ 58,660	12,324	\$0.92	\$ 11,338		\$0.00		\$ 11,338
August	11,124	\$5.37	\$ 59,736	12,018	\$0.88	\$ 10,576		\$0.00		\$ 10,576
September	9,603	\$5.37	\$ 51,568	11,303	\$0.88	\$ 9,947		\$0.00		\$ 9,947
October	10,369	\$5.37	\$ 55,682	11,224	\$0.88	\$ 9,877		\$0.00		\$ 9,877
November	11,892	\$5.37	\$ 63,860	12,564	\$0.88	\$ 11,056		\$0.00		\$ 11,056
December	11,112	\$5.37	\$ 59,671	12,306	\$0.88	\$ 10,829		\$0.00		\$ 10,829
Total	137,242	\$ 5.51	\$ 756,112	147,491	\$ 0.90	\$ 133,315				\$ 133,315

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January		\$0.0000			\$0.0000			\$0.0000		\$ -
February		\$0.0000			\$0.0000			\$0.0000		\$ -
March		\$0.0000			\$0.0000			\$0.0000		\$ -
April		\$0.0000			\$0.0000			\$0.0000		\$ -
May		\$0.0000			\$0.0000			\$0.0000		\$ -
June		\$0.0000			\$0.0000			\$0.0000		\$ -
July		\$0.0000			\$0.0000			\$0.0000		\$ -
August		\$0.0000			\$0.0000			\$0.0000		\$ -
September		\$0.0000			\$0.0000			\$0.0000		\$ -
October		\$0.0000			\$0.0000			\$0.0000		\$ -
November		\$0.0000			\$0.0000			\$0.0000		\$ -
December		\$0.0000			\$0.0000			\$0.0000		\$ -
Total		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection Amount
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
January	13,843	\$ 5,600	\$ 77,521	14,464	\$ 0.9200	\$ 13,307		\$ -	\$ -	\$ 13,307
February	14,275	\$ 5,600	\$ 79,940	14,642	\$ 0.9200	\$ 13,471		\$ -	\$ -	\$ 13,471
March	11,669	\$ 5,600	\$ 65,346	12,016	\$ 0.9200	\$ 11,055		\$ -	\$ -	\$ 11,055
April	10,712	\$ 5,600	\$ 59,987	10,879	\$ 0.9200	\$ 10,009		\$ -	\$ -	\$ 10,009
May	10,671	\$ 5,600	\$ 59,758	11,120	\$ 0.9200	\$ 10,230		\$ -	\$ -	\$ 10,230
June	11,497	\$ 5,600	\$ 64,383	12,631	\$ 0.9200	\$ 11,621		\$ -	\$ -	\$ 11,621
July	10,475	\$ 5,600	\$ 58,660	12,324	\$ 0.9200	\$ 11,338		\$ -	\$ -	\$ 11,338
August	11,124	\$ 5,370	\$ 59,736	12,018	\$ 0.8800	\$ 10,576		\$ -	\$ -	\$ 10,576
September	9,603	\$ 5,370	\$ 51,568	11,303	\$ 0.8800	\$ 9,947		\$ -	\$ -	\$ 9,947
October	10,369	\$ 5,370	\$ 55,682	11,224	\$ 0.8800	\$ 9,877		\$ -	\$ -	\$ 9,877
November	11,892	\$ 5,370	\$ 63,860	12,564	\$ 0.8800	\$ 11,056		\$ -	\$ -	\$ 11,056
December	11,112	\$ 5,370	\$ 59,671	12,306	\$ 0.8800	\$ 10,829		\$ -	\$ -	\$ 10,829
Total	137,242	\$ 5.51	\$ 756,112	147,491	\$ 0.90	\$ 133,315				\$ 133,315

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 133,315

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	13,843	\$ 5,780	\$ 80,013	14,464	\$ 0.9500	\$ 13,741	-	\$ 3,2100	\$ -	\$ 13,741
February	14,275	\$ 5,780	\$ 82,510	14,642	\$ 0.9500	\$ 13,910	-	\$ 3,2100	\$ -	\$ 13,910
March	11,669	\$ 5,780	\$ 67,447	12,016	\$ 0.9500	\$ 11,415	-	\$ 3,2100	\$ -	\$ 11,415
April	10,712	\$ 5,780	\$ 61,915	10,879	\$ 0.9500	\$ 10,335	-	\$ 3,2100	\$ -	\$ 10,335
May	10,671	\$ 5,780	\$ 61,678	11,120	\$ 0.9500	\$ 10,564	-	\$ 3,2100	\$ -	\$ 10,564
June	11,497	\$ 5,780	\$ 66,453	12,631	\$ 0.9500	\$ 11,999	-	\$ 3,2100	\$ -	\$ 11,999
July	10,475	\$ 6,120	\$ 64,107	12,324	\$ 0.9500	\$ 11,708	-	\$ 3,2100	\$ -	\$ 11,708
August	11,124	\$ 6,120	\$ 68,079	12,018	\$ 0.9500	\$ 11,417	-	\$ 3,2100	\$ -	\$ 11,417
September	9,603	\$ 6,120	\$ 58,770	11,303	\$ 0.9500	\$ 10,738	-	\$ 3,2100	\$ -	\$ 10,738
October	10,369	\$ 6,120	\$ 63,458	11,224	\$ 0.9500	\$ 10,663	-	\$ 3,2100	\$ -	\$ 10,663
November	11,892	\$ 6,120	\$ 72,779	12,564	\$ 0.9500	\$ 11,936	-	\$ 3,2100	\$ -	\$ 11,936
December	11,112	\$ 6,120	\$ 68,005	12,306	\$ 0.9500	\$ 11,691	-	\$ 3,2100	\$ -	\$ 11,691
Total	137,242	\$ 5.94	\$ 815,214	147,491	\$ 0.95	\$ 140,116	-	\$ -	\$ -	\$ 140,116

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
February	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
March	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
April	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
May	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
June	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
July	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
August	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
September	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
October	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
November	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
December	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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	13,843	\$ 5,780	\$ 80,013	14,464	\$ 0.9500	\$ 13,741	-	\$ -	\$ -	\$ 13,741
February	14,275	\$ 5,780	\$ 82,510	14,642	\$ 0.9500	\$ 13,910	-	\$ -	\$ -	\$ 13,910
March	11,669	\$ 5,780	\$ 67,447	12,016	\$ 0.9500	\$ 11,415	-	\$ -	\$ -	\$ 11,415
April	10,712	\$ 5,780	\$ 61,915	10,879	\$ 0.9500	\$ 10,335	-	\$ -	\$ -	\$ 10,335
May	10,671	\$ 5,780	\$ 61,678	11,120	\$ 0.9500	\$ 10,564	-	\$ -	\$ -	\$ 10,564
June	11,497	\$ 5,780	\$ 66,453	12,631	\$ 0.9500	\$ 11,999	-	\$ -	\$ -	\$ 11,999
July	10,475	\$ 6,120	\$ 64,107	12,324	\$ 0.9500	\$ 11,708	-	\$ -	\$ -	\$ 11,708
August	11,124	\$ 6,120	\$ 68,079	12,018	\$ 0.9500	\$ 11,417	-	\$ -	\$ -	\$ 11,417
September	9,603	\$ 6,120	\$ 58,770	11,303	\$ 0.9500	\$ 10,738	-	\$ -	\$ -	\$ 10,738
October	10,369	\$ 6,120	\$ 63,458	11,224	\$ 0.9500	\$ 10,663	-	\$ -	\$ -	\$ 10,663
November	11,892	\$ 6,120	\$ 72,779	12,564	\$ 0.9500	\$ 11,936	-	\$ -	\$ -	\$ 11,936
December	11,112	\$ 6,120	\$ 68,005	12,306	\$ 0.9500	\$ 11,691	-	\$ -	\$ -	\$ 11,691
Total	137,242	\$ 5.94	\$ 815,214	147,491	\$ 0.95	\$ 140,116	-	\$ -	\$ -	\$ 140,116

										Low Voltage Switchgear Credit (if applicable)	\$ -
										Total including deduction for Low Voltage Switchgear Credit	\$ 140,116

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	13,843	\$ 5,7800	\$ 80,013	14,464	\$ 0.9500	\$ 13,741	-	\$ 3,2100	\$ -	\$ 13,741
February	14,275	\$ 5,7800	\$ 82,510	14,642	\$ 0.9500	\$ 13,910	-	\$ 3,2100	\$ -	\$ 13,910
March	11,669	\$ 5,7800	\$ 67,447	12,016	\$ 0.9500	\$ 11,415	-	\$ 3,2100	\$ -	\$ 11,415
April	10,712	\$ 5,7800	\$ 61,915	10,879	\$ 0.9500	\$ 10,335	-	\$ 3,2100	\$ -	\$ 10,335
May	10,671	\$ 5,7800	\$ 61,678	11,120	\$ 0.9500	\$ 10,564	-	\$ 3,2100	\$ -	\$ 10,564
June	11,497	\$ 5,7800	\$ 66,453	12,631	\$ 0.9500	\$ 11,999	-	\$ 3,2100	\$ -	\$ 11,999
July	10,475	\$ 5,7800	\$ 60,546	12,324	\$ 0.9500	\$ 11,708	-	\$ 3,2100	\$ -	\$ 11,708
August	11,124	\$ 5,7800	\$ 64,297	12,018	\$ 0.9500	\$ 11,417	-	\$ 3,2100	\$ -	\$ 11,417
September	9,603	\$ 5,7800	\$ 55,505	11,303	\$ 0.9500	\$ 10,738	-	\$ 3,2100	\$ -	\$ 10,738
October	10,369	\$ 5,7800	\$ 59,933	11,224	\$ 0.9500	\$ 10,663	-	\$ 3,2100	\$ -	\$ 10,663
November	11,892	\$ 5,7800	\$ 68,736	12,564	\$ 0.9500	\$ 11,936	-	\$ 3,2100	\$ -	\$ 11,936
December	11,112	\$ 5,7800	\$ 64,227	12,306	\$ 0.9500	\$ 11,691	-	\$ 3,2100	\$ -	\$ 11,691
Total	137,242	\$ 5.78	\$ 793,259	147,491	\$ 0.95	\$ 140,116	-	\$ -	\$ -	\$ 140,116

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
February	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
March	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
April	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
May	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
June	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
July	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
August	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
September	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
October	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
November	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
December	-	\$ 4,9103	\$ -	-	\$ 0.6537	\$ -	-	\$ 3,3041	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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	13,843	\$ 5.78	\$ 80,013	14,464	\$ 0.95	\$ 13,741	-	\$ -	\$ -	\$ 13,741
February	14,275	\$ 5.78	\$ 82,510	14,642	\$ 0.95	\$ 13,910	-	\$ -	\$ -	\$ 13,910
March	11,669	\$ 5.78	\$ 67,447	12,016	\$ 0.95	\$ 11,415	-	\$ -	\$ -	\$ 11,415
April	10,712	\$ 5.78	\$ 61,915	10,879	\$ 0.95	\$ 10,335	-	\$ -	\$ -	\$ 10,335
May	10,671	\$ 5.78	\$ 61,678	11,120	\$ 0.95	\$ 10,564	-	\$ -	\$ -	\$ 10,564
June	11,497	\$ 5.78	\$ 66,453	12,631	\$ 0.95	\$ 11,999	-	\$ -	\$ -	\$ 11,999
July	10,475	\$ 5.78	\$ 60,546	12,324	\$ 0.95	\$ 11,708	-	\$ -	\$ -	\$ 11,708
August	11,124	\$ 5.78	\$ 64,297	12,018	\$ 0.95	\$ 11,417	-	\$ -	\$ -	\$ 11,417
September	9,603	\$ 5.78	\$ 55,505	11,303	\$ 0.95	\$ 10,738	-	\$ -	\$ -	\$ 10,738
October	10,369	\$ 5.78	\$ 59,933	11,224	\$ 0.95	\$ 10,663	-	\$ -	\$ -	\$ 10,663
November	11,892	\$ 5.78	\$ 68,736	12,564	\$ 0.95	\$ 11,936	-	\$ -	\$ -	\$ 11,936
December	11,112	\$ 5.78	\$ 64,227	12,306	\$ 0.95	\$ 11,691	-	\$ -	\$ -	\$ 11,691
Total	137,242	\$ 5.78	\$ 793,259	147,491	\$ 0.95	\$ 140,116	-	\$ -	\$ -	\$ 140,116

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 140,116

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0105	37,150,751	0	390,083	51.2%	417,549	0.0112
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	15,069,541	0	141,654	18.6%	151,628	0.0101
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.9054		57,824	225,826	29.7%	241,727	4.1804
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0094	65,572	0	616	0.1%	660	0.0101
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9453		1,158	3,411	0.4%	3,651	3.1527

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	0.0020	37,150,751	0	74,302	51.7%	72,431	0.0019
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	15,069,541	0	27,125	18.9%	26,442	0.0018
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7185		57,824	41,547	28.9%	40,501	0.7004
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	65,572	0	118	0.1%	115	0.0018
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5556		1,158	643	0.4%	627	0.5416

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	0.0112	37,150,751	0	417,549	51.2%	406,304	0.0109
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101	15,069,541	0	151,628	18.6%	147,544	0.0098
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.1804		57,824	241,727	29.7%	235,216	4.0678
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0101	65,572	0	660	0.1%	642	0.0098
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.1527		1,158	3,651	0.4%	3,552	3.0678

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	0.0019	37,150,751	0	72,431	51.7%	72,431	0.0019
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	15,069,541	0	26,442	18.9%	26,442	0.0018
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.7004		57,824	40,501	28.9%	40,501	0.7004
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0018	65,572	0	115	0.1%	115	0.0018
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.5416		1,158	627	0.4%	627	0.5416

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

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

Price Escalator	3.60%	Productivity Factor	0.00%
Choose Stretch Factor Group	V	Price Cap Index	3.00%
Associated Stretch Factor Value	0.60%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	38.69				3.00%	39.85	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	52.6		0.012		3.00%	54.18	0.0124
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	208.59		3.1468		3.00%	214.85	3.2412
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	46.18		0.0106		3.00%	47.57	0.0109
STREET LIGHTING SERVICE CLASSIFICATION	1.96		5.047		3.00%	2.02	5.1984
microFIT SERVICE CLASSIFICATION	4.55					4.55	



Incentive Rate-setting Mechanism Rates for 2025 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices and Percentages

As of	November 1, 2024		
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%
----------------------------------	----	--------

Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.42
---------------------------------	----	------

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	\$	41.39
--	----	-------

Miscellaneous Service Charges

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

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

* OEB approved inflation rate effective in 2025

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

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

Incentive Rate-setting Mechanism Rate Generator for 2025 Filers

In the Green Cells below, enter all proposed rate riders/rates.
 In column A, select the rate rider descriptions from the drop-down list in the blue cells. If the rate description cannot be found, enter the rate rider descriptions in the green cells. The rate rider description must begin with "Rate Rider for".
 In column B, choose the associated unit from the drop-down menu.
 In column C, enter the rate. All rate riders with a "\$" unit should be rounded to 2 decimal places and all others rounded to 4 decimal places.
 In column E, enter the expiry date (e.g. April 30, 2025) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).
 In column G, a sub-total (A or B) should already be assigned to the rate rider unless the rate description was entered into a green cell in column A. In these particular cases, from the dropdown list in column G, choose the appropriate sub-total (A or B). Sub-total A refers to rates/rate riders that Not considered as pass through costs (eg: LRAMVA and ICM/ACM rate riders). Sub-total B refers to rates/rate riders that are considered pass through costs.

RESIDENTIAL SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2025)
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2025)
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2025)
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2025)
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until

STREET LIGHTING SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2025)
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until

microFIT SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2025)
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until
			- effective until

Fort Frances Power Corporation

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-2024-0024

RESIDENTIAL SERVICE CLASSIFICATION

This section governs all services intended to supply electrical energy to buildings or sections of building devoted to living quarters such as houses, living accommodations at the rear of stores, self-contained and individually metered suites. These services are commonly referred to as Residential or Domestic Services. 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 Ontario Energy Board, and amendments thereto as approved by 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 Ontario Energy Board, and amendments thereto as approved by 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 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	\$	39.85
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026		
Applicable only for Non-RPP Customers	\$/kWh	(0.0104)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0084
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0019

MONTHLY RATES AND CHARGES - Regulatory Component

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

Fort Frances Power Corporation

APPENDIX E

GA Analysis Work Form



GA Analysis Workform for 2025 Rate Applications

Version 1.0

Input cells
Drop down cells

Utility Name Fort Frances Power Corporation

Note 1

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

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

Year Selected

2022

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

Instructions:

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

For example:

- Scenario a - If 2022 balances were last approved on a final basis - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2022 balances were last approved on an interim basis and there are no changes to 2022 balances - Select 2022 and a GA Analysis Workform for 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2022 balances were last approved on an interim basis, there are changes to 2022 balances, and 2021 balances were last approved for disposition - Select 2021 and GA Analysis Workforms for 2022 and 2023 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

- 2) Complete the GA Analysis Workform for each year generated.
- 3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
- 4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2023	\$ 46,457	\$ 57,981	\$ (4,924)	\$ 53,057	\$ 6,600	\$ 1,274,446	0.5%
Cumulative Balance	\$ 46,457	\$ 57,981	\$ (4,924)	\$ 53,057	\$ 6,600	\$ 1,274,446	N/A

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2023	0.8%
Cumulative Balance	0.8%

GA Analysis Workform

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

Year		2023		
Total Metered excluding WMP	C = A+B	70,024,237	kWh	100%
RPP	A	53,598,177	kWh	76.5%
Non RPP	B = D+E	16,426,060	kWh	23.5%
Non-RPP Class A	D		kWh	0.0%
Non-RPP Class B*	E	16,426,060	kWh	23.5%

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

Note 3 GA Billing Rate

GA is billed on the

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

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

Note 4 Analysis of Expected GA Amount

Year	2023								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	1,549,696			1,549,696	0.03138	\$ 48,629	0.05377	\$ 83,327	\$ 34,698
February	1,464,293			1,464,293	0.06285	\$ 92,031	0.08249	\$ 120,790	\$ 28,759
March	1,540,197			1,540,197	0.06989	\$ 107,644	0.08031	\$ 123,693	\$ 16,049
April	1,308,170			1,308,170	0.08249	\$ 107,911	0.09853	\$ 128,894	\$ 20,983
May	1,328,959			1,328,959	0.08249	\$ 109,626	0.09962	\$ 132,391	\$ 22,765
June	1,404,982			1,404,982	0.09853	\$ 138,433	0.08293	\$ 116,515	\$ (21,918)
July	1,371,240			1,371,240	0.09962	\$ 136,603	0.04949	\$ 67,863	\$ (68,740)
August	1,468,936			1,468,936	0.05377	\$ 78,985	0.07606	\$ 111,727	\$ 32,743
September	1,425,333			1,425,333	0.05837	\$ 83,197	0.05093	\$ 72,592	\$ (10,604)
October	1,467,800			1,467,800	0.07332	\$ 107,619	0.08498	\$ 124,734	\$ 17,115
November	1,418,431			1,418,431	0.07040	\$ 99,858	0.07090	\$ 100,567	\$ 709
December	1,379,553			1,379,553	0.08340	\$ 115,055	0.06622	\$ 91,354	\$ (23,701)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	17,127,590	-	-	17,127,590		\$ 1,225,590		\$ 1,274,446	\$ 48,857

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
17,077,292	17,127,590	- 50,298	0.04770	\$ (2,399)

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

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

Total Expected GA Variance	\$ 46,457
-----------------------------------	------------------

Calculated Loss Factor	1.0427
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.047
Difference	-0.0043

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.

Non-RPP Class B including loss factor in column F is final trued up calendar month consumption and therefore no adj

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	
				Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 57,981			
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/forecast to actual from long term load transfers				
3b	Add difference between current year accrual/forecast to actual from long term load transfers				
4	Remove GA balances pertaining to Class A customers				
5a	Significant prior period billing adjustments recorded in current year				
5b	Significant current period billing adjustments recorded in other year(s)				
6	Differences in GA IESO posted rate and rate charged on IESO invoice	\$ (692)			

7	Rate charged to customer	\$	(4,232)	Rounding variance due to decimal points in hydro billing system	No	costs reflected in the GL reflect IESO invoice
8						as GA billed amounts are recorded in the GL
9						
10						

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	53,057
	Net Change in Expected GA Balance in the Year Per Analysis	\$	46,457
	Unresolved Difference	\$	6,600
	Unresolved Difference as % of Expected GA Payments to IESO		<u>0.5%</u>



Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions ¹	Principal Adjustments ¹	Total Activity in Calendar Year		
2023	48,090		48,090	5,989,903	0.8%
Cumulative	48,090	-	48,090	5,989,903	0.8%

Notes

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

GA Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

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

Account 1589 - RSVA Global Adjustment			
	Adjustment Description	Amount	To be reversed in current application?
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. 2023 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Year	Account 1589 - RSVA Global Adjustment		
	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	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
	<i>Reversals of prior approved principal adjustments (auto-populated from table above)</i>		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	<i>Current year principal adjustments</i>		
	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		-

Fort Frances Power Corporation

APPENDIX F

2025 IRM Checklist

2025 IRM Checklist

Fort Frances Power Corporation

EB-2024-0024

Date: Nov 20 2024

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Components of the Application Filing		
3	Manager's summary documenting and explaining all rate adjustments requested	Page 5 IRM Application
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Appendix G
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendix D & Excel file
3	Current tariff sheet, PDF	Appendix A
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Page 15 IRM Application
3	Distributor's internet address	Page 2 IRM Application
3	Statement confirming accuracy of billing determinants pre-populated in model	Page 11 IRM Application
3	Text searchable PDF format for all documents	
4	2025 IRM Checklist	Appendix F
4	Include a certification by a senior officer that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge, a certification that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed, as well as a certification regarding personal information	Page 4 IRM Application
3.1.3 Applications and Electronic Models		
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	Confirmed
4	File the GA Analysis Workform.	Appendix E & Excel File
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
5	The models and workforms to be used by all distributors. If a distributor makes any changes to OEB models or workforms to address its own circumstances, it must disclose and justify such changes in the manager's summary.	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		FFPC completed the design transition
8	A plan to mitigate the impact for the whole residential class or indicate why such a plan is not required, if the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile.	N/A
8	Mitigation plan if total bill increases for any customer class exceed 10%.	N/A

2025 IRM Checklist

Fort Frances Power Corporation

EB-2024-0024

Date: Nov 20 2024

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.4 Electricity Distribution Retail Transmission Service Rates	No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB	
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant.	N/A
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time.	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor.	N/A
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues).	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs.	N/A
3.2.6 Review and Disposition of Group 1 DVA Balances		
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	Appendix D
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Appendix D
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	N/A
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	N/A
11 - 12	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	N/A
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.	2022 - Tab 1 Rate Generator
12	A distributor that is requesting final disposition of balances for the first time, following implementation of the Accounting Guidance, must confirm that it has fully implemented the Accounting Guidance effective from January 1, 2019.	N/A
12	Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the Accounting Guidance, summary provided of the review performed. Distributors must discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description is provided for each adjustment made to the historical balances	N/A

2025 IRM Checklist

Fort Frances Power Corporation

EB-2024-0024

Date: Nov 20 2024

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
13	Populated GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether seeking disposition of the Account 1589 balance as part of current application. If adjustments were made to an Account 1589 balance that was previously approved on an interim basis, the GA Analysis Workform is required to be completed for each year after the distributor last received final disposition for Account 1589	Appendix E
3.2.6.2 Capacity Based Recovery (CBR)		
13 - 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.	Tab 3 Rate Generator
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.	N/A
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider.	N/A
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes.	N/A
3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts		
For Distributors with a zero balance in the LRAMVA		
16 - 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	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	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	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

2025 IRM Checklist

Fort Frances Power Corporation

EB-2024-0024

Date: Nov 20 2024

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.8 Tax Changes		
18	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A
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 transferred to Account 1595 for disposition at a future date	N/A
3.2.9 Z-Factor Claims		
19	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
19	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.9.1 Z-Factor Filing Guidelines		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
20	In addition, the distributor must: <ul style="list-style-type: none"> - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year 	N/A
3.2.9.2 Recovery of Z-Factor Costs		
20	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
20	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A
20	Residential rate rider to be proposed on fixed basis	N/A
20	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
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.	N/A
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
22	Evidence of passing "Means Test"	N/A
22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A

2025 IRM Checklist

Fort Frances Power Corporation

EB-2024-0024

Date: Nov 20 2024

[Chapter 3 - Incentive Rate-Setting Applications Updated on June 18, 2024](#)

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
23	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	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
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of 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		
26 - 27	Calculate the maximum allowable capital amount.	N/A

Fort Frances Power Corporation

APPENDIX G

Primary Contact Letter



November 20, 2024

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

Dear Ms. Marconi:

Re: Fort Frances Power Corporation
Rate Application Board File EB-2024-0024

This letter is to advise the Board and Board Staff that Fort Frances Power Corporation's main contact for its 2025 IRM Application, case number EB-2024-0024, is Marah Trivers. Please direct any correspondence regarding the application to:

Marah Trivers, Finance & Regulatory Officer
Fort Frances Power Corporation
320B Portage Avenue
Fort Frances, ON
P9A-3P9
Tel: (807) 274-9291 ext. 2102
Email: mtrivers@ffpc.ca

Sincerely:

A handwritten signature in blue ink that reads 'Joerg Ruppenstein'. The signature is fluid and cursive, with a long horizontal stroke extending from the end of the name.

Joerg Ruppenstein
President & CEO

Fort Frances Power Corporation

APPENDIX H

Personal Information Letter



November 20, 2024

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

Dear Ms. Marconi:

Re: Fort Frances Power Corporation
Rate Application Board File EB-2024-0024

This letter is to confirm that the documents filed in support of Fort Frances Power Corporation's 2025 Rate Application (EB-2024-0024) 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.

If there are any questions, please contact our office.

All of which is respectfully submitted for the Board's consideration.

Sincerely:

Marah Trivers

Marah Trivers
Finance and Regulatory Officer