



August 12, 2026

via RESS

Mr. Ritchie Murray, Registrar
Ontario Energy Board
2300 Yonge Street, 27th floor
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Mr. Murray,

**Re: ENWIN Utilities Ltd.
2027 IRM Rate Application, EB-2026-0035**

Please find enclosed ENWIN Utilities Ltd.'s ("**ENWIN**") 2027 Rate Application ("**Application**") under the Price Cap IR pursuant to the Ontario Energy Board's ("**OEB**") 4th Generation Incentive Rate-Setting Mechanism.

The Application is being submitted electronically through the OEB's Regulatory Electronic Submission System and can be viewed on ENWIN's website at <https://enwin.com/about/regulatory-information>.

ENWIN's Application is supported by written evidence, which includes:

- Manager's Summary;
- 2026 Tariff Sheet as provided in the 2026 Final Rate Order (EB-2025-0043);
- 2027 IRM Rate Generator Model;
- 2027 Commodity Accounts Analysis Work Form (2025);
- 2027 Proposed Tariff Sheet;
- 2027 Proposed Bill Impacts; and
- Certification of Evidence.

All correspondence related to this Application should be addressed to:

Mr. Josh Charles
Director, Regulatory Affairs
P.O. Box 1625, Station "A"
4545 Rhodes Drive
Windsor, ON N8W 5T1
(519) 251-7300 ext. 886
regulatory@enwin.com



Should you have any questions, please do not hesitate to contact the undersigned.

Yours very truly,

ENWIN Utilities Ltd.

A handwritten signature in black ink that reads "Josh Charles". The signature is written in a cursive, flowing style.

Josh Charles, CPA, CA
Director, Regulatory Affairs



ENWIN UTILITIES LTD.

2027 IRM RATE APPLICATION
EB-2026-0035

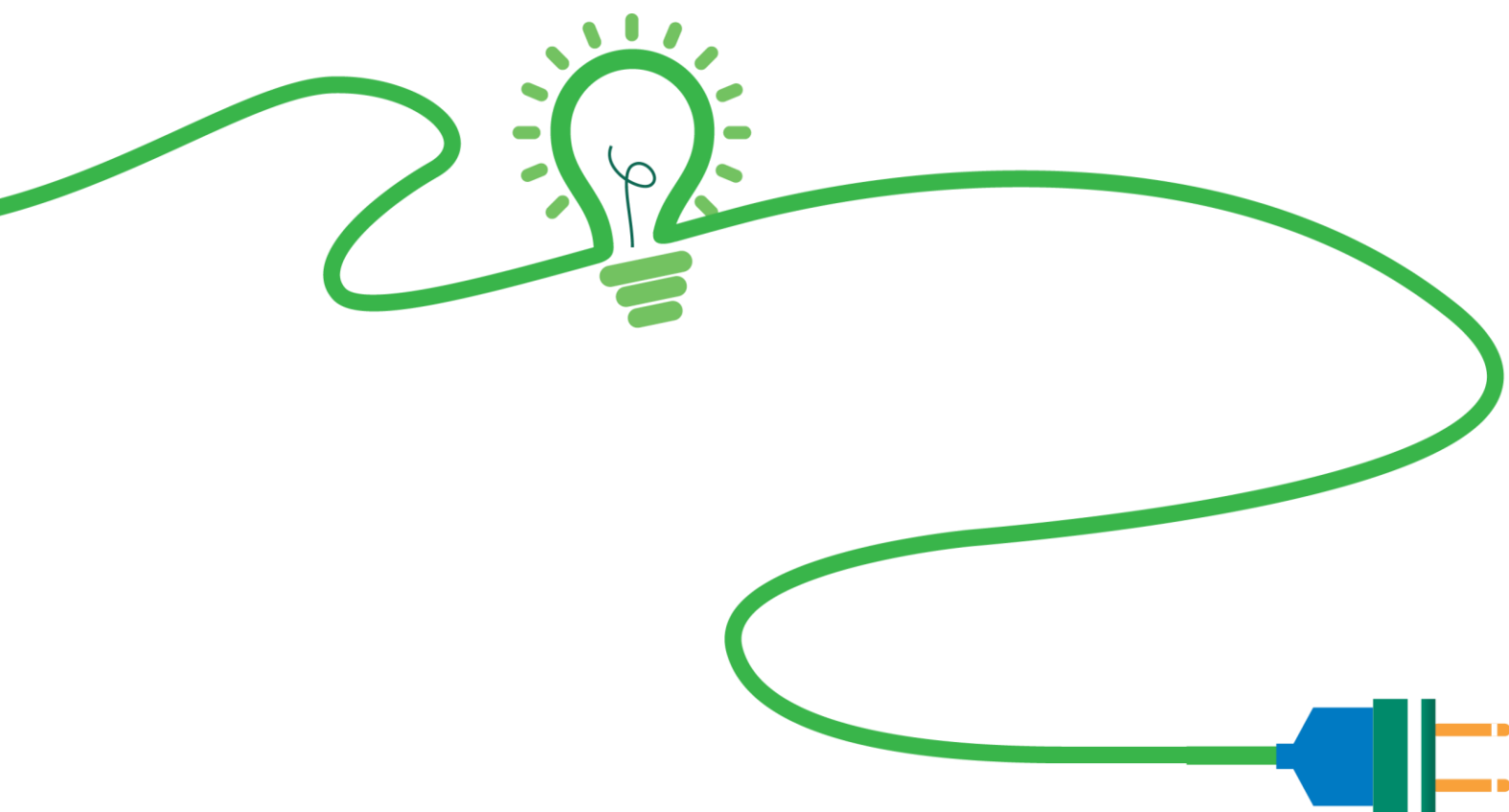


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IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15 (Schedule B) as amended (the “Act”);

AND IN THE MATTER OF an Application by ENWIN Utilities Ltd. for an Order or Orders pursuant to section 78 of the Act approving or fixing a proposed schedule of distribution rates, retail transmission rates and other charges, effective January 1, 2027.

Application

1. ENWIN Utilities Ltd. (the “Applicant” or “ENWIN”) hereby applies to the Ontario Energy Board (the “OEB” or “Board”) pursuant to section 78 of the *Ontario Energy Board Act, 1998* for approval of its proposed distribution rates, retail transmission rates and other charges effective from January 1, 2027, including the disposition of amounts accumulated in certain deferral and variance accounts.
2. On March 5, 2024, the Board granted ENWIN approval to defer the rebasing of its rates beyond the 2025 rate year and to extend its incentive rate-setting mechanism adjustment term until the 2028 rate year.¹ As a result, this Application, pre-assigned Board file number EB-2026-0035, proposes the seventh year of annual adjustments to the Applicant’s rates and charges pursuant to the Board’s 4th Generation Incentive Rate-Setting Mechanism (“Price Cap IR”). The Board established the foundation for the proposed rates and charges in the Applicant’s 2020 Cost of Service Rate Proceeding (EB-2019-0032). The Board then approved six subsequent annual adjustments to those rates and charges in ENWIN’s 2021 IRM Rate Proceeding (EB-2020-0017), 2022 IRM Rate Proceeding (EB-2021-0019), 2023 IRM Rate Proceeding (EB-2022-0027), 2024 IRM Rate Proceeding (EB-2023-0017), 2025 IRM Rate Proceeding (EB-2024-0019), and 2026 IRM Rate Proceeding (EB-2025-0043).

¹ EB-2024-0019, OEB March 5, 2024, Letter Approving Deferral Request, <https://www.rds.oeb.ca/CMWebDrawer/Record/841959/File/document>

3. The Applicant has followed the Board's *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications* (the "Filing Requirements"), issued on July 14, 2026.
4. The specific approvals requested in the Application are:
 - a. Approval of the proposed Tariff of Rates and Charges set out in **Appendix 'C'** of this Application for rates and charges effective January 1, 2027;
 - b. Approval of the proposed distribution rates calculated in accordance with the Board's Price Cap Incentive Rate-Setting methodology;
 - c. Approval of the proposed adjustments to Retail Transmission Service Rates in accordance with the guidance set out in the Board's *Guideline: Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges*, issued March 31, 2025;
 - d. The continuation of Specific Service Charges, Retail Services Charges and Other Charges as approved in EB-2025-0043, subject to required inflationary increases for certain charges as determined by the Board, or any subsequent requirements to update these charges after the filing of this Application;
 - e. The continuation of Allowances and Loss Factors as approved in EB-2019-0032;
 - f. Disposition of the December 31, 2025 balances in its Group 1 Deferral and Variance Accounts (including Account 1595 (2023)) in the amount of (\$6,216,750) which includes carrying charges calculated up to December 31, 2026, and the related class-specific rate riders effective for a 12-month period until December 31, 2027;
 - g. A rate rider for Global Adjustment disposition applicable only for Non-RPP Class B customers effective for a 12-month period until December 31, 2027. In addition, the Applicant is seeking approval of 12 equal monthly payments for the contribution of one customer who transitioned between Class A and Class B during the accumulation of the Account 1589 – RSVA Global Adjustment balance;

- h. A rate rider for Account 1580 – Variance WMS - Sub-account Capacity Based Recovery (“CBR”) Class B disposition applicable only for Class B customers effective for a 12-month period until December 31, 2027, in accordance with the OEB’s Accounting Guidance issued on July 25, 2016, titled *Accounting Guidance - Capacity Based Recovery* (“CBR Accounting Guidance”). In addition, the Applicant is seeking approval of 12 equal monthly payments for the contribution of one customer who transitioned between Class A and Class B during the accumulation of the Account 1580 - Variance WMS - Sub-Account CBR Class B balance;
 - i. Approval of the annual mechanistic adjustment for the 2027 rate year to the Lost Revenue Adjustment Mechanism (“LRAM”) Eligible Amount for Prospective Disposition approved in EB-2022-0027, and related rate riders effective for a 12-month period until December 31, 2027;
- 5. The Applicant has utilized the rate model posted on the Board’s website on July 17, 2026. Ontario Energy Board Staff (“Board Staff”) has provided the Applicant with certain amendments to the standard Board model to facilitate a filing that is consistent with the Applicant’s Board-approved rate structure while utilizing the Board’s most recent model. The Applicant acknowledges that further adjustments and updates will be made post-submission by Board Staff in accordance with the Filing Requirements. The Applicant understands that it will be made aware of these adjustments and updates and have an opportunity to respond, if necessary, prior to a Board Decision and Order on this Application.
- 6. The Applicant requests that this Application be disposed of by way of a written hearing. In the event that the OEB is unable to provide a Decision and Order on this Application for implementation of rates effective January 1, 2027, the Applicant requests that the OEB issue an Interim Rate Order declaring the Applicant’s current Tariff of Rates and Charges as interim until the implementation date of the approved 2027 distribution rates. In the event that the effective date does not coincide with the Board’s decided implementation date for 2027 distribution rates and charges, ENWIN requests approval to recover any forgone revenue from

the effective date to the implementation date.

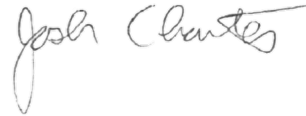
7. This Application is supported by pre-filed written evidence, including:
 - Manager's Summary;
 - 2026 Tariff Sheet as provided in the 2026 Decision and Rate Order (EB-2025-0043);
 - 2027 IRM Rate Generator Model;
 - 2027 Commodity Accounts Analysis Workform (2025);
 - 2027 Proposed Tariff Sheet;
 - 2027 Bill Impacts; and
 - Certification of Evidence.
8. The written evidence may be amended from time to time, prior to the Board's final Decision on this Application.
9. The persons affected by this Application are the ratepayers of the Applicant's electricity distribution business in the City of Windsor.² If required, the Applicant is proposing that notices related to this Application appear in The Windsor Star. The Windsor Star is a paid daily publication serving the Windsor community. In addition, the Application will be posted on the Applicant's website at <https://enwin.com/about/regulatory-information>.
10. The Applicant requests that copies of all documents filed with the Board by any party be served on the Applicant, as follows:

² ENWIN's Distribution Service Area is described in Schedule 1 of its Electricity Distribution Licence (ED-2002-0527).

ENWIN Utilities Ltd.
4545 Rhodes Drive
P.O. Box 1625, Station A
Windsor, Ontario
N8W 5T1
Attention: Mr. Josh Charles
Director, Regulatory Affairs
Telephone: (519) 251-7300 ext. 886
Fax: (519) 255-7423
Email: regulatory@enwin.com

DATED at Windsor, Ontario, this 12th day of August, 2026.

ENWIN UTILITIES LTD.

A handwritten signature in black ink that reads "Josh Charles". The signature is written in a cursive style with a long horizontal stroke extending from the end.

Josh Charles
Director, Regulatory Affairs

Manager's Summary

Overview

ENWIN Utilities Ltd. (the “Applicant” or “ENWIN”) filed a Cost of Service Application (EB-2019-0032) (“2020 Cost of Service Application”) with the Ontario Energy Board (“OEB” or “Board”) on April 26, 2019, pursuant to section 78 of the *Ontario Energy Board Act, 1998* (the “*OEB Act*”). Amongst other items, the 2020 Cost of Service Application sought approval of ENWIN’s proposed distribution rates and other charges, effective January 1, 2020. The Board issued its final Decision and Rate Order on the 2020 Cost of Service Application on December 5, 2019.

On August 17, 2020, ENWIN filed an application (EB-2020-0017) (“2021 IRM Rate Application”) for the first annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Incentive Rate-Setting Mechanism (“Price Cap IR”).³ The Board issued its final Decision and Rate Order on the 2021 IRM Rate Application on December 10, 2020 for rates effective January 1, 2021.

On August 18, 2021, ENWIN filed an application (EB-2021-0019) (“2022 IRM Rate Application”) for the second annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board reviewed the 2022 IRM Rate Application in two phases, issuing its Decision and Rate Order on Phase 1 on December 9, 2021, and its Decision and Order on Phase 2 on February 24, 2022, for rates effective January 1, 2022.

On August 3, 2022, ENWIN filed an application (EB-2022-0027) (“2023 IRM Rate Application”) for the third annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board issued its final Decision and Rate Order on the 2023 IRM Rate Application on December 8, 2022, for rates effective January 1, 2023.

³ Report of the Board: Renewed Regulatory Framework for Electricity: A Performance-Based Approach, issued October 18, 2012.

On August 17, 2023, ENWIN filed an application (EB-2023-0017) (“2024 IRM Rate Application”) for the fourth annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board issued its final Decision and Rate Order on the 2024 IRM Rate Application on December 14, 2023, for rates effective January 1, 2024.

On January 12, 2024, ENWIN filed a request with the OEB to defer the filing of its next Cost of Service (or “Rebasing”) rate application for a 3-year period. On March 5, 2024, the OEB approved ENWIN’s request, and placed ENWIN on the list of distributors whose rates will be scheduled for rebasing for the 2028 rate year.

On August 15, 2024, ENWIN filed an application (EB-2024-0019) (“2025 IRM Rate Application”) for the fifth annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board issued its final Rate Order on the 2025 IRM Rate Application on December 19, 2024, for rates effective January 1, 2025.

On August 14, 2025, ENWIN filed an application (EB-2025-0043) (“2026 IRM Rate Application”) for the sixth annual adjustment to the distribution rates established in the 2020 Cost of Service Application under the Board’s 4th Generation Price Cap IR. The Board issued its final Rate Order on the 2026 IRM Rate Application on December 11, 2025, for rates effective January 1, 2026.

This Application proposes the seventh annual adjustment to the distribution rates established in the 2020 Cost of Service Application. In particular, ENWIN is seeking approval for distribution rates effective January 1, 2027, under the Board’s 4th Generation Price Cap IR.

ENWIN has followed the OEB’s *Chapter 3 Filing Requirements for Electricity Distribution Rate Applications* (the “Filing Requirements”), issued on July 14, 2026. All rate adjustments sought have been determined using the 2027 IRM Rate Generator Model as issued by the Board, or pursuant to other Board directives, as applicable. Pursuant to Section 3.2.10 of the Filing Requirements, ENWIN hereby confirms that its 2025 achieved regulated Return on Equity was

10.62%, which makes it eligible to seek an adjustment to its base rates through the Price Cap IR.⁴ In accordance with Section 3.1.2 of the Filing Requirements, all OEB approvals requested within this Application are summarized in Table 1 below.

Table 1 – Executive Summary of OEB Approvals Requested

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

ENWIN's internet address for purposes of viewing this Application is <https://enwin.com/about/regulatory-information>.

2027 IRM Rate Generator Model

ENWIN has included at **Appendix 'A'** a copy of its 2026 Tariff of Rates and Charges from EB-2025-0043, which was issued in its final form on December 11, 2025. The rates and charges set out in that tariff form the starting point from which the proposed 2027 rates and charges have been calculated using the Board's 2027 IRM Rate Generator Model.

ENWIN has completed the 2027 IRM Rate Generator Model and Board-directed calculations, a

⁴ As reported in the 2025 RRR 2.1.5.6.

copy of which is set out at **Appendix ‘B’**. ENWIN has also confirmed the accuracy of the billing determinants and other information that was pre-populated in the 2027 IRM Rate Generator Model by Ontario Energy Board Staff (“Board Staff”).

Annual Adjustment Mechanism

The annual adjustment (“Price Cap adjustment”) follows an OEB-approved formula that includes components for inflation and the OEB’s expectations of efficiency and productivity gains. The components in the formula are issued by the OEB annually. The formula is a rate adjustment equal to the inflation factor minus the distributor’s X-factor. The X-factor is comprised of a productivity and stretch factor.

The Price Cap adjustment used in the 2027 IRM Rate Generator Model is 3.0%. This calculation is based on an inflationary price escalator of 3.0%, a productivity factor of 0.0% and a stretch factor of 0.0%. The 3.0% inflation factor is based on the Board’s approved inflationary adjustment for electricity distribution rates effective in 2027, issued June 11, 2026. The productivity factor is pursuant to Section 3.2.1 of the Filing Requirements, where the OEB has determined that the appropriate value for the productivity factor (industry total factor productivity) for the Price Cap IR and Annual IR Index is zero. ENWIN’s stretch factor has been populated based on ENWIN’s assignment to Group 1 in the Board’s *2024 Benchmarking Update for Determination of 2025 Stretch Factor Rankings*, issued August 18, 2025, which is the most recent stretch factor assignment available at the time of filing the Application.

Revenue-to-Cost Ratio Adjustments

The Revenue-to-Cost Ratios approved by the Board in ENWIN’s 2020 Cost of Service Application were within the Board’s target ranges;⁵ therefore, ENWIN is not applying for any adjustments to its Revenue-to-Cost Ratios in this Application.

⁵ EB-2019-0032, ENWIN 2020 COS Rev_Reqt_Work_Form_DRO_20191121, Tab 11. Cost Allocation.

Summary of Proposed 2027 Distribution Rates

Table 2 below provides a summary of ENWIN’s 2026 approved distribution rates, and its proposed 2027 distribution rates, calculated using the 2027 IRM Rate Generator Model.

Table 2 – Summary of 2026 Board Approved and Proposed 2027 Distribution Rates

Rate Class	Volumetric Charge Determinant	Effective January 1, 2026 EB-2025-0043		Proposed January 1, 2027 EB-2026-0035	
		Monthly Service Charge	Volumetric Charge	Monthly Service Charge	Volumetric Charge
Residential	kWh	\$ 32.07	\$ -	\$ 33.03	\$ -
GS < 50 kW	kWh	\$ 33.35	\$ 0.0209	\$ 34.35	\$ 0.0215
GS 50 - 4999 kW	kW	\$ 131.88	\$ 5.8721	\$ 135.84	\$ 6.0483
Large Use - Regular	kW	\$ 11,085.74	\$ 3.2894	\$ 11,418.31	\$ 3.3881
Dedicated TS	kW	\$ 47,049.50	\$ 4.4778	\$ 48,460.99	\$ 4.6121
Unmetered	kWh	\$ 13.56	\$ -	\$ 13.97	\$ -
Sentinel	kW	\$ 15.20	\$ -	\$ 15.66	\$ -
Street Light	kW	\$ 6.45	\$ -	\$ 6.64	\$ -
MicroFIT	-	\$ 5.00	\$ -	\$ 5.00	\$ -

Electricity Distribution Retail Transmission Service Rates

On March 31, 2025, the Board issued *Guideline: Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges* (the “RTSR Guideline”). The RTSR Guideline instructs electricity distributors to adjust their Retail Transmission Service Rates (“RTSRs”) based on a comparison of historical transmission costs, adjusted for new Uniform Transmission Rates (“UTRs”) and revenues generated from existing RTSRs.

ENWIN has used the 2027 IRM Rate Generator Model, Tabs 10 to 15, to calculate its proposed 2027 RTSRs in accordance with the RTSR Guideline. The UTRs used in the 2027 IRM Rate Generator Model reflect the final UTRs approved by the Board in its EB-2025-0232 Decision and Rate Order, issued January 15, 2026, which are effective January 1, 2026. ENWIN acknowledges the UTRs in the 2027 IRM Rate Generator Model may be updated subsequent to the filing of this

Application for the purposes of determining RTSRs effective January 1, 2027. The RTSRs as proposed have been calculated in accordance with ENWIN's past practice and as most recently approved in its 2026 IRM Rate Application, to reflect that not all of ENWIN's rate classes are charged the Transformation Connection rate.

On March 31, 2025, the Board released the *Electric Vehicle Charging Rate Overview – Final Report* (the "EVC Rate Report"),⁶ which sets out the requirements and details of the new Electric Vehicle Charging Rate ("EVC Rate") that electricity distributors implemented for the 2026 rate year. The EVC Rate offers a reduction to the RTSRs charged to eligible EV charging stations who elect to participate.

ENWIN currently has EVC Rate customers who have opted in to the rate as of July 2026. Pursuant to section 3.2.4 of the Filing Requirements, ENWIN has determined the quantity of load associated with these customers. This volume is reported exclusively within the designated EV charging line on Tab 10 of the 2027 IRM Rate Generator Model and is not included in the remainder of the General Service 50 to 4,999 kW rate class.

Table 3 below provides a summary of ENWIN's 2026 approved RTSRs, and its proposed 2027 RTSRs, calculated using the 2027 IRM Rate Generator Model.

⁶ EB-2023-0071, Report of the Board: Electric Vehicle Charging Rate Overview – Final Report, issued March 31, 2025

Table 3 – Summary of 2026 Board Approved and Proposed 2027 Retail Transmission Service Rates

Rate Class	Rate Description	Unit	Effective	Proposed
			January 1, 2026 EB-2025-0043	January 1, 2027 EB-2026-0035
RTSR-Network				
Residential	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0139	0.0140
GS < 50 kW	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130	0.0131
GS 50 - 4999 kW	Retail Transmission Rate - Network Service Rate	\$/kW	4.3789	4.3974
GS 50 - 4999 kW	Retail Transmission Rate - Network Service Rate - EV Charging	\$/kW	0.7444	0.7476
Large Use - Regular	Retail Transmission Rate - Network Service Rate	\$/kW	6.0261	6.0515
Dedicated TS	Retail Transmission Rate - Network Service Rate	\$/kW	6.0261	6.0515
Unmetered	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130	0.0131
Sentinel	Retail Transmission Rate - Network Service Rate	\$/kW	4.0066	4.0235
Street Light	Retail Transmission Rate - Network Service Rate	\$/kW	4.0017	4.0186
RTSR-Connection				
Residential	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0081	0.0081
GS < 50 kW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	0.0075
GS 50 - 4999 kW	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5764	2.5691
GS 50 - 4999 kW	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV Charging	\$/kW	0.4380	0.4368
Large Use - Regular	Retail Transmission Rate - Line Connection Service Rate	\$/kW	1.0281	1.0252
Large Use - Regular	Retail Transmission Rate - Transformation Connection Service Rate	\$/kW	2.5600	2.5528
Dedicated TS	Retail Transmission Rate - Line Connection Service Rate	\$/kW	1.0281	1.0252
Unmetered	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	0.0075
Sentinel	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3571	2.3505
Street Light	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3549	2.3483

Other Rates and Charges

ENWIN seeks continuation of the other rates and charges as set out in the list below for the 2027 rate year, subject to required inflationary increases for certain charges as determined by the OEB, in addition to any other update requirements pursuant to OEB direction subsequent to the filing of this Application:

- microFIT Service Charge;
- Smart Metering Entity Charge;
- Wholesale Market Service Charge;
- Capacity Based Recovery;
- Rural or Remote Electricity Rate Protection;
- Standard Supply Service Administrative Charge;
- Transformer Allowance for Ownership;

- Primary Metering Allowance for Transformer Losses;
- Specific Service Charges;
- Retail Service Charges;
- Loss Factors; and
- Gross Load Billing of Line and Transformation Connection Services.

Disposition of Group 1 Deferral and Variance Account Balances

ENWIN last disposed of its Group 1 deferral and variance account (“DVA”) balances (including Account 1595 (2022)) (“Group 1 balances”) in its 2026 IRM Rate Application. This disposition reflected audited account balances as of December 31, 2024, and was approved by the Board on a final basis.

In this Application, ENWIN is seeking Board approval to dispose of its audited Group 1 balances as of December 31, 2025 (including projected interest up to December 31, 2026) on a final basis, including the balance in its Account 1595 sub-account for vintage year 2023. The balances in ENWIN’s Account 1595 sub-accounts for vintage years 2024 and 2025 are not yet eligible for disposition. ENWIN is proposing a 12-month period for the disposition of its Group 1 balances, consistent with Section 3.2.6 of the Filing Requirements, and confirms that no adjustments have been made to any deferral and variance accounts balances that have been previously approved by the OEB for disposition on a final basis.

The OEB’s *Electricity Distributors’ Deferral and Variance Account Review Initiative Report* (EB-2008-0046) (“EDDVAR Report”) provides that, during the IRM plan term, Group 1 accounts are to be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh is exceeded, whether in the form of a debit or credit.

As summarized in the 2027 IRM Rate Generator Model at **Appendix ‘B’**, Tab 4 - Billing Det. for Def-Var, the Group 1 deferral and variance account balances considered for disposition in this Application exceed the pre-set disposition threshold in total. ENWIN’s 2025 actual year-end total balance for Group 1 deferral and variance accounts being sought for disposition, including interest projected to December 31, 2026, is a credit of (\$6,216,750) (including Account 1595 (2023)). This

amount results in a total credit claim of (\$0.0028) per kWh, which exceeds the pre-set disposition threshold of \$0.001 per kWh. In addition, the total Group 1 balance excluding Account 1589 – RSVA Global Adjustment and Account 1580 - Variance WMS - Sub-Account CBR Class B is a credit of (\$3,441,456), which is a material balance to be returned to customers, while the Account 1589 – RSVA Global Adjustment balance is a credit balance of (\$3,580,306), which is a material balance to be returned to Class B Non-RPP customers. Further, the Account 1580 - Variance WMS - Sub-Account CBR Class B balance is a debit balance of \$805,012, which is a material balance to be recovered from Class B customers. As these balances are material and are to be returned to and recovered from different subsets of customers, ENWIN has proposed disposition of the audited December 31, 2025 Group 1 Account balances herein (including Account 1595 (2023)), which are summarized in Table 4 below. Disposition in this Application will also help to limit the impacts of inter-generational inequity, by refunding or recovering amounts from customers who are more likely to be the customers who contributed to the establishment of the account balances.

Table 4 – Summary of Proposed Disposition of Group 1 Deferral and Variance Account Balances

Group 1 Accounts	Account Number	Total Principal	Total Interest	Total Claim
LV Variance Account	1550	\$0	\$0	\$0
Smart Metering Entity Charge Variance Account	1551	(\$39,119)	(\$1,391)	(\$40,510)
RSVA - Wholesale Market Service Charge	1580	(\$3,093,713)	(\$69,289)	(\$3,163,003)
Variance WMS – Sub-account CBR Class A	1580	\$0	\$0	\$0
Variance WMS – Sub-account CBR Class B	1580	\$780,943	\$24,070	\$805,012
RSVA - Retail Transmission Network Charge	1584	\$135,667	\$1,118	\$136,785
RSVA - Retail Transmission Connection Charge	1586	(\$1,316,896)	(\$55,479)	(\$1,372,375)
RSVA - Power	1588	\$714,617	\$29,004	\$743,621
RSVA - Global Adjustment	1589	(\$3,440,233)	(\$140,073)	(\$3,580,306)
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	\$75,067	\$178,958	\$254,025
Total Group 1 Balance		(\$6,183,668)	(\$33,081)	(\$6,216,750)

ENWIN notes that there is one difference on Tab 3 of the 2027 IRM Rate Generator Model at **Appendix ‘B’** between the 2025 Balance (Principal plus Interest) and the RRR balance as at December 31, 2025.

For Account 1580 – RSVA Wholesale Market Service Charge, a variance of \$1,524,558 is shown. This amount matches the Account 1580 - Variance WMS - Sub-account CBR Class B, 2.1.7 RRR

balance of \$1,524,558. Pursuant to footnote 5 of Tab 3, the RRR balance for Account 1580 – RSVA Wholesale Market Service Charge should equal the control account as reported in the RRR, and would include the balance for Account 1580 - Variance WMS - Sub-Account CBR Class B. However, these balances are shown separately on the Continuity Schedule. Therefore, this variance is expected.

The general Group 1 DVA rate riders are calculated on Tab 7 of the 2027 IRM Rate Generator Model at **Appendix ‘B’**. A summary of the proposed general Group 1 DVA rate riders is provided in Table 5 below:

Table 5 – Summary of Proposed Group 1 DVA Rate Riders

Proposed January 1, 2027 EB-2026-0035			
Rate Class	Charge Determinant	General Deferral / Variance Account Rate Rider	Deferral / Variance Account Rate Rider for Non-WMP (if applicable)
Residential	kWh	(\$0.0016)	
GS < 50 kW	kWh	(\$0.0017)	
GS 50 - 4999 kW	kW	(\$0.2144)	(\$0.4753)
Large Use - Regular	kW	(\$0.1136)	(\$0.6430)
Dedicated TS	kW	(\$0.2478)	(\$0.6148)
Unmetered	Per Connection	(\$0.47)	
Sentinel	Per Connection	(\$0.19)	
Street Light	Per Connection	(\$0.04)	

As is further detailed below, ENWIN notes that the rate riders for the Unmetered, Sentinel and Street Light rate classes have been determined on a “per connection” basis, consistent with ENWIN’s historical approach for these rate classes.

Pursuant to the OEB’s IRM Rate Generator – DVA Tabs Instructions document (“DVA Instructions”), ENWIN has ensured that the balances in Account 1580 – RSVA Wholesale Market Service Charge, Account 1580 – Variance WMS - Sub-Account CBR Class B, Account 1588 – RSVA Power, and Account 1589 – RSVA Global Adjustment have not been allocated to

Wholesale Market Participants.

Commodity Accounts 1588 and 1589

On February 21, 2019, the OEB issued a letter providing accounting guidance related to Account 1588 - RSVA Power, and Account 1589 - RSVA Global Adjustment.⁷ This accounting guidance was effective January 1, 2019, and was to be implemented by August 31, 2019.⁸ On April 28, 2025, the OEB issued updated accounting guidance for these commodity accounts to address market rule amendments arising from the implementation of the Independent Electricity System Operator's ("IESO") Market Renewal Program ("MRP").⁹ The updated accounting guidance superseded the February 21, 2019 guidance and became effective on May 1, 2025, the date MRP was implemented. As noted in ENWIN's 2020 Cost of Service proceeding (EB-2019-0032), ENWIN confirms it implemented the OEB's February 21, 2019, accounting guidance effective from January 1, 2019. ENWIN further confirms it implemented the OEB's April 28, 2025, accounting guidance effective May 1, 2025, and that all transactions recorded in Accounts 1588 and 1589 are accounted for in accordance with the applicable OEB accounting guidance in effect during the relevant period.

Commodity Account Analysis Workform

Section 3.2.6.1 of the Filing Requirements states that all distributors are required to complete and submit the Commodity Account Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1589 – RSVA Global Adjustment balance as part of their current application. The Commodity Account Analysis Workform helps the OEB to assess if the total annual variance that is recorded to Account 1589 – RSVA Global Adjustment is reasonable, as it compares the

⁷ OEB Letter, Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment, issued February 21, 2019.

⁸ This accounting guidance was subsequently updated on May 23, 2023, as a result of the implementation of the Ultra-Low Overnight Regulated Price Plan, although the accounting guidance for the commodity pass-through accounts was not substantially changed.

⁹ OEB Letter, Final Updates to the OEB's Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment resulting from the Independent Electricity System Operator's Market Renewal Program, issued on April 28, 2025.

actual general ledger transactions recorded during the year to an expected balance that is calculated based on monthly Global Adjustment volumes, revenues and costs.

ENWIN has completed the Commodity Account Analysis Workform pursuant to the Board's instructions for 2027 rates, which is attached as **Appendix 'E'**. All years prior to 2025 have been disposed of on a final basis, with the most recent disposition occurring in ENWIN's 2026 IRM Rate Application. ENWIN has completed the reconciliation to within the stated 1.0% threshold of the difference as a percentage of expected GA Payments to the Independent Electricity System Operator ("IESO"). ENWIN's Account 1588 – RSVA Power balance is also within the stated 1.0% threshold of the Account 4705 – Cost of Power Purchased for the year. Further details and explanations are provided in **Appendix 'E'**.

Global Adjustment – Class B Customers

Account 1589 - RSVA Global Adjustment captures the difference between the GA amounts billed (or estimated to be billed) by the distributor to Class B Non-RPP customers and the actual amount paid by the distributor to the IESO (or host distributor) for those customers in a given year. In this Application, ENWIN has proposed disposition of a credit balance in Account 1589 – RSVA Global Adjustment of (\$3,580,306), which reflects the audited balance of the account as at December 31, 2025 (adjusted for 2026 dispositions approved by the OEB), along with interest calculated up to December 31, 2026.

When clearing balances from Account 1589 – RSVA Global Adjustment, the DVA Instructions dictate that distributors must establish a separate rate rider to be included in the delivery component of the bill that would apply prospectively to Class B Non-RPP customers. The billing determinants and all the rate riders for the Global Adjustment disposition are to be calculated on an energy basis (kWh), regardless of the billing determinant used for distribution rates for the particular rate class. The 2027 IRM Rate Generator Model also allocates a portion of the Account 1589 - RSVA Global Adjustment balance to customers who transitioned between Class A and Class B based on customer-specific consumption levels. All transition customers are only responsible for the customer-specific amounts allocated to them and are not charged/refunded the general GA rate rider.

Of the total balance of (\$3,580,306), (\$6,948) is applicable to specific customers who transitioned between Class A and Class B during the period the balance in the account accumulated (transitioned on July 1, 2025). ENWIN had one General Service 50 to 4,999 kW customer move from Class B to Class A and no customers move from Class A to Class B. As such, ENWIN has completed Tab 6 Class A Consumption Data, Tab 6.1a GA Allocation and Tab 6.1 GA of the 2027 IRM Rate Generator Model using a 12-month period for the disposition of the specific transitional GA rate riders. The total amount allocated to this transitional customer is summarized in Table 6 below:

Table 6 – Summary of Customer Specific GA Allocation for the Period When They Were a Class B Customer

Transitional Customer	Customer Specific GA Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments
Customer 1	(\$6,948)	(\$579)

The general GA rate rider applicable to all other Class B Non-RPP customers is a credit of (\$0.0072) per kWh, as shown on Tab 6.1 of the 2027 IRM Rate Generator Model.

Capacity Based Recovery

In May 2015, the IESO introduced a new wholesale market service charge to recover costs associated with contracted demand response providers active in the wholesale energy market. The program was previously known as Capacity Based Demand Response and is now known as Capacity Based Recovery (“CBR”). ENWIN has followed the Board’s Accounting Guidance issued on July 25, 2016, titled *Accounting Guidance - Capacity Based Recovery* (“CBR Accounting Guidance”) for the calculation of the 2025 CBR balance.

Class A

In accordance with the CBR Accounting Guidance, the Class A CBR charges are allocated fully to Class A customers’ bills each month. Accordingly, there is no Class A CBR balance to dispose

of in this Application.

Class B

In this Application, ENWIN is requesting to dispose of an Account 1580 - Variance WMS - Sub-Account CBR Class B debit balance of \$805,012. As this balance produces a rate rider to the required decimal places across all applicable rate classes, ENWIN proposes to dispose of the balance through a distinct rate rider applicable to all Class B customers.

A summary of the proposed CBR Class B rate riders is provided in Table 7 below:

Table 7 – Summary of Proposed CBR Class B Rate Riders

Proposed January 1, 2027 EB-2026-0035		
Rate Class	Charge Determinant	CBR Class B Rate Rider
Residential	kWh	\$0.0005
GS < 50 kW	kWh	\$0.0005
GS 50 - 4999 kW	kW	\$0.2029
Unmetered	Per Connection	\$0.14
Sentinel	Per Connection	\$0.06
Street Light	Per Connection	\$0.01

Of the total balance of \$805,012, \$517 is applicable to the single customer who transitioned from Class B to Class A during the time this balance accumulated. As such, ENWIN has completed Tab 6.2a CBR B_Allocation and Tab 6.2 CBR B of the 2027 IRM Rate Generator Model using a 12-month period for the disposition of the specific transitional CBR Class B rate rider. The total amount allocated to this transitional customer is summarized in Table 8 below:

Table 8 – Summary of Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer

Transitional Customer	Customer Specific CBR Class B Allocation for the Period When They Were a Class B Customer	Monthly Equal Payments
Customer 1	\$517	\$43

Account 1595

Section 3.2.6.3 of the Filing Requirements states that applicants are expected to seek final disposition of the residual balances in Account 1595 sub-accounts for each vintage year only once. Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider (i.e. in the fourth rate year after the year the rate rider expires). During the two years after the expiry of the rate rider, distributors may still make billing corrections as per the Retail Settlement Code and record the related transactions in the associated Account 1595 sub-account.

ENWIN last disposed of its Account 1595 - Sub-account (vintage 2022) in its 2026 IRM Rate Application. Pursuant to the Filing Requirements, ENWIN is now eligible to dispose of the Account 1595 - Sub-account (vintage 2023), as these rate riders expired December 31, 2023, and the remaining residual balance as at December 31, 2025 has been audited. Therefore, the Account 1595 – Sub – account (vintage 2023) debit balance of \$254,025 has been selected for disposition on Tab 3 of the 2027 IRM Rate Generator Model at **Appendix ‘B’**. ENWIN notes the vintage 2023 residual debit balance of \$254,025 is primarily related to volumetric variances between 2023 actual billing determinants and those forecast in ENWIN’s 2023 IRM Rate Application. The balance has been allocated to rate classes on Tab 4 of the 2027 IRM Rate Generator Model in proportion to the recovery share of the original balances when the rate riders were established in ENWIN’s 2023 IRM Rate Application (EB-2022-0027).

Vintages 2024 and 2025 of Account 1595 are not yet eligible for disposition. ENWIN will propose to bring these balances forward for disposition in future rate applications once permitted by the Filing Requirements.

Annual Update to Rate Riders for Prospective Lost Revenue Adjustment Mechanism

Variance -Eligible Amounts

In the OEB’s EB-2022-0027 Decision and Rate Order, the OEB approved ENWIN’s Lost Revenue Adjustment Mechanism Variance Account (“LRAMVA”) - Eligible Amounts for Prospective Disposition for years 2023 to 2027. These amounts were reflected in Table 1-c of the final LRAMVA Workform in ENWIN’s 2023 IRM Rate Application, and in Table 7.2 of the EB-2022-0027 Decision and Rate Order. The amounts approved are summarized in Table 9 below, reflected in 2022 dollars.

Table 9 – Summary of Previously Approved LRAM-Eligible Amounts

Year	LRAM-Eligible Amount (\$ 2022)
2023	(\$5,085)
2024	(\$11,687)
2025	(\$13,321)
2026	(\$15,149)
2027	(\$37,368)

In accordance with Section 3.2.7.1 of the Filing Requirements and the LRAMVA Workform Instructions, ENWIN has calculated the annual mechanistic adjustment for the 2027 LRAM-Eligible amount listed above. The mechanistic adjustment is calculated per the below formula, the effect of which is to bring the previously approved amount into 2027 dollars.

Previously approved 2027 LRAM eligible amount (in 2022 dollars) * (2023 OEB approved inflation minus X- factor) * (2024 OEB approved inflation minus X- factor) * (2025 OEB-approved inflation minus X-factor) * (2026 OEB-approved inflation minus X-factor) * (2027 OEB-approved inflation minus X-factor)

The results of this calculation, and the derivation of the applicable rate riders, are shown in Table 10 below. These amounts have been input on Tab 19 – Additional Rates of the 2027 IRM Rate Generator Model for purposes of being included in ENWIN’s proposed 2027 Tariff of Rates and Charges. The applicable rate riders are proposed to be effective for a 12-month period until December 31, 2027.

Table 10 – Prospective LRAM-Eligible Amounts and Rate Riders (2027)

Rate Class	Charge Determinant	2027 LRAM-Eligible Amount	2023 OEB-Approved Inflation Minus X- factor	2024 OEB-Approved Inflation Minus X- factor	2025 OEB-Approved Inflation Minus X- factor	2026 OEB-Approved Inflation Minus X- factor	2027 OEB-Approved Inflation Minus X- factor	Billing Determinant (2027 IRM Rate Generator Model, Tab 4)	2027 LRAM-Eligible Amount Rate Rider
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=(a)*[(1+b)*(1 + c)*(1+d)*(1+e)*(1+f)]/(g)
Residential	kWh	\$0.0000	3.55%	4.65%	3.60%	3.70%	3.00%	665,624,609	
GS < 50 kW	kWh	(\$20,799.50)	3.55%	4.65%	3.60%	3.70%	3.00%	265,965,453	(\$0.0001)
GS 50 - 4999 kW	kW	(\$203,412.90)	3.55%	4.65%	3.60%	3.70%	3.00%	2,161,712	(\$0.1128)
Large Use - Regular	kW	\$223,113.37	3.55%	4.65%	3.60%	3.70%	3.00%	353,468	\$0.7569
Dedicated TS	kW	(\$36,269.33)	3.55%	4.65%	3.60%	3.70%	3.00%	390,293	(\$0.1114)
Total		(\$37,368.35)							

Continuing Use of the LRAMVA for New Non-Wires Solutions Activities

ENWIN fully disposed of the remaining balance in its Account 1568 - LRAMVA related to previously established LRAMVA thresholds in its 2023 IRM Rate Application. Pursuant to Section 7.2.7.2 of the Filing Requirements, ENWIN is not requesting the use of an LRAMVA for distribution-rate funded Non-Wires Solutions (“NWS”) activities in this application.

Income Taxes or Payments in Lieu of Taxes (PILS)

Section 3.2.8 of the Filing Requirements prescribes a 50/50 sharing of the impacts of legislated tax changes that have occurred when compared against the distributors’ tax rates embedded in its OEB-approved base rates known at the time of the Application. The 2027 IRM Rate Generator Model will calculate an applicable rate rider using the appropriate customer class data underlying the OEB approved rates.

As noted on Tabs 8 and 9 of the 2027 IRM Rate Generator Model, ENWIN’s base rates established in its 2020 Cost of Service proceeding encompassed all known tax changes. Therefore, a tax change rate rider is not being requested in this Application.

ENWIN has recorded the pre-2020 impacts of the Bill C-97 Capital Cost Allowance rule changes in Account 1592 - PILs and Tax Variances – CCA Changes, which will be brought forward for review and disposition in a future proceeding.

Proposed 2027 Tariff of Rates and Charges

ENWIN has included at **Appendix ‘C’** a copy of its proposed 2027 Tariff of Rates and Charges from the 2027 IRM Rate Generator Model. With respect to the Unmetered, Sentinel and Street Light rate classes, the 2027 IRM Rate Generator Model’s Tariff Sheet contains “per connection” rates and charges for certain line items, consistent with ENWIN’s historical approach for these rate classes. Rates for these classes have been calculated on a per connection basis in the 2027 IRM Rate Generator Model for Monthly Service Charges and Group 1 Deferral and Variance Account rate riders.

Summary of Proposed 2027 Bill Impacts

The bill impacts of ENWIN’s proposed 2027 IRM Rate Application are summarized in Table 11 below. These bill impacts were calculated using the 2027 IRM Rate Generator Model and are based on the Board’s criteria as set out in the April 14, 2016, *Report of the Board – Defining Ontario’s Typical Residential Customer* (EB-2016-0153). ENWIN has included at **Appendix ‘D’** a copy of the January 1, 2027 Bill Impacts Summary from the 2027 IRM Rate Generator Model.

The primary drivers contributing to the estimated “Total Bill” impacts across most rate classes include the credit (refund) amounts for Group 1 Deferral and Variance Accounts for the 2027 rate year, partially offset by the annual inflationary adjustment to distribution rates. Likewise, for Non-RPP customers, a credit (refund) amount for the Global Adjustment Account rate rider for the 2027 rate year has resulted in downward pressure on the total bill impact. No total bill impacts for any rate class exceed the Board-mandated 10% threshold – therefore, no mitigation plans are necessary.

Table 11 – Summary of Proposed 2027 Bill Impacts

Rate Class	RPP / Non-RPP	Sub-Total A (Excl. Pass Through)		Total Bill	
		\$	%	\$	%
Residential	RPP	\$0.96	3.0%	(\$0.01)	0.0%
GS < 50 kW	RPP	\$2.20	2.9%	(\$0.53)	(0.2%)
GS 50 - 4999 kW	Non-RPP (Other)	\$37.42	2.9%	(\$1,272.31)	(8.0%)
Large Use - Regular	Non-RPP (Other)	\$1,443.31	3.6%	(\$6,231.01)	(0.9%)
Dedicated TS	Non-RPP (Other)	\$2,809.01	3.0%	(\$9,620.49)	(0.9%)
Unmetered	RPP	\$8.61	3.0%	(\$0.05)	0.0%
Sentinel	RPP	\$0.92	3.0%	\$0.51	0.8%
Street Light	Non-RPP (Other)	\$2,390.39	2.9%	(\$1,697.61)	(1.2%)

Certification of Evidence

As part of the Filing Requirements, an application filed with the OEB must 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, as well as that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed, consistent with the certification requirements in Chapter 1 of the Filing Requirements.

The Filing Requirements also requires that an application filed with the OEB include a certification by a senior officer of the distributor stating that the application and any evidence filed in support of the application does not include any personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*) unless it is filed in accordance with Rule 9A of the OEB’s Rules of Practice and Procedure (and the Practice Direction on Confidential Filings, as applicable). A disclosure is also required if generative artificial intelligence is used to generate content in a filing that is prepared for a proceeding.

The Certification of Evidence is attached as **Appendix ‘G’**.

Appendix A

2026 Tariff of Rates and Charges (EB-2025-0043)

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

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RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit - individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General Service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	32.07
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0139
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0081

MONTHLY RATES AND CHARGES - Regulatory Component

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

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 12 months its monthly average peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.35
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0209
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0003
Rate Rider for Prospective LRAM Disposition (2026) - effective until December 31, 2026	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

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

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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 12 months its monthly average peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale 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	\$	131.88
Distribution Volumetric Rate	\$/kW	5.8721
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	0.0300
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1262
Rate Rider for Prospective LRAM Disposition (2026) - effective until December 31, 2026	\$/kW	(0.1039)
Retail Transmission Rate - Network Service Rate	\$/kW	4.3789
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7444
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5764
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note) - EV CHARGING	\$/kW	0.4380

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MONTHLY RATES AND CHARGES - Regulatory Component

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

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LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale 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	\$	11,085.74
Distribution Volumetric Rate	\$/kW	3.2894
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	0.0385
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1604
Rate Rider for Prospective LRAM Disposition (2026) - effective until December 31, 2026	\$/kW	0.7055
Retail Transmission Rate - Network Service Rate	\$/kW	6.0261
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0281
Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5600

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MONTHLY RATES AND CHARGES - Regulatory Component

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

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DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION

This classification applies to a customer whose premises is serviced by a dedicated Transformer Station. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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	\$	47,049.50
Distribution Volumetric Rate	\$/kW	4.4778
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	0.0412
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1671
Rate Rider for Prospective LRAM Disposition (2026) - effective until December 31, 2026	\$/kW	(0.1065)
Retail Transmission Rate - Network Service Rate	\$/kW	6.0261
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0281

MONTHLY RATES AND CHARGES - Regulatory Component

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

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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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.56
Rate Rider for Disposition of Deferral/ Variance Accounts (2026) (per connection) – effective until December 31, 2026	\$	0.11
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

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

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale 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)	\$	15.20
Rate Rider for Disposition of Deferral/ Variance Accounts (2026) (per connection) – effective until December 31, 2026	\$	0.05
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kW	4.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3571

MONTHLY RATES AND CHARGES - Regulatory Component

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

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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.45
Rate Rider for Disposition of Deferral/ Variance Accounts (2026) (per connection) – effective until December 31, 2026	\$	0.01
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kW	4.0017
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3549

MONTHLY RATES AND CHARGES - Regulatory Component

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

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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

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SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Dispute test - residential	\$	50.00
Dispute test - commercial self contained -- MC	\$	105.00
Dispute test - commercial TT -- MC	\$	180.00
Cellular meter reading charge	\$	7.50

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnect at meter - during regular hours	\$	65.00
Reconnect at meter - after regular hours	\$	185.00

Other

Service layout - residential	\$	110.00
Service layout - commercial	\$	150.00
Overtime locate	\$	60.00
Disposal of concrete poles	\$	95.00
Missed service appointment	\$	65.00
Service call - customer owned equipment	\$	30.00
Same day open trench	\$	170.00
Scheduled day open trench	\$	100.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59

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RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03

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	1.0311
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0207
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

GROSS LOAD BILLING NOTE

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

Appendix B
2027 IRM Rate Generator Model



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick Link

Ontario Energy Board's 2027 Electricity
Distribution Rate Applications Webpage

Version 1.0

Utility Name	ENWIN Utilities Ltd.
Assigned EB Number	EB-2026-0035
Name of Contact and Title	Josh Charles - Directory, Regulatory Affairs
Phone Number	519-251-7300 ext 886
Email Address	regulatory@enwin.com
Rate Effective Date	January 1, 2027
Rate-Setting Method	Price Cap IR

1. Select the last Cost of Service rebasing year.

2020

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

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

2024

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

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

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

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

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

2024

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

2024

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

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

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

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

ii) if there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2024

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

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

2023

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

Yes

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

Yes

7. Retail Transmission Service Rates: ENWIN Utilities Ltd. is:

Transmission Connected

8. Have you transitioned to fully fixed rates?

Yes

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

No

Legend

☐ Pale green cells represent input cells.

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

☐ Red cells represent flags to identify either non-matching values or incorrect user selections.

☐ Pale grey cells represent auto-populated RRR data.

☐ White cells contain fixed values, automatically generated values or formulae.

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

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

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

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

Please refer to the footnotes for further instructions.

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

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

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

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

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

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

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

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

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

2023

[illegible]

2024										2025					
Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB-Approved Disposition during 2024	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit/ (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025
0				0	0				0	0				0	0
0			(252,659)	(252,659)	0			(12,818)	(12,818)	(252,659)	(39,119)	(178,831)		(112,947)	(12,818)
0			(2,620,904)	(2,620,904)	0			(127,649)	(127,649)	(2,620,904)	(3,093,713)	(1,997,746)		(3,716,871)	(127,649)
0			0	0	0			0	0	0		0		0	0
0			978,311	978,311	0			12,383	12,383	978,311	780,943	263,428		1,495,825	12,383
0			3,014,691	3,014,691	0			147,236	147,236	3,014,691	135,667	1,792,078		1,358,281	147,236
0			1,413,089	1,413,089	0			128,793	128,793	1,413,089	(1,316,896)	2,039,229		(1,943,036)	128,793
0			(24,646)	(24,646)	0			23,005	23,005	(24,646)	714,617	(65,378)		755,349	23,005
0			3,308,472	3,308,472	0			170,627	170,627	3,308,472	(3,440,233)	981,400		(1,113,162)	170,627
358,237	(283,142)	0		75,095	169,171	5,356	0	148	174,675	75,095	(28)	0		75,067	174,675
0	(6,587,745)	(7,192,879)		605,133	0	205,601	(79,115)	1,030	285,746	605,133	(605,133)	0		(0)	285,746
0				0	0				0	0	(2,912,606)	(2,579,158)		(333,448)	0
0				0	0				0	0				0	0
0	0	0	3,308,472	3,308,472	0	0	0	170,627	170,627	3,308,472	(3,440,233)	981,400	0	(1,113,162)	170,627
358,237	(6,870,887)	(7,192,879)	2,507,883	3,188,111	169,171	210,957	(79,115)	172,128	631,372	3,188,111	(6,336,269)	(726,378)	0	(2,421,780)	631,372
358,237	(6,870,887)	(7,192,879)	5,816,355	6,496,583	169,171	210,957	(79,115)	342,755	801,999	6,496,583	(9,776,503)	255,022	0	(3,534,942)	801,999
0				0	0				0	0		0		0	0
358,237	(6,870,887)	(7,192,879)	5,816,355	6,496,583	169,171	210,957	(79,115)	342,755	801,999	6,496,583	(9,776,503)	255,022	0	(3,534,942)	801,999

				2026				Projected Interest on Dec-31-2026 Balances					2.1.7 RRR ⁵	
Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments ¹ during 2025	Closing Interest Amounts as of Dec 31, 2025	Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2025 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2025 Adjusted for Disposition during 2026	Projected Interest from Jan 1, 2026 to Dec 31, 2026 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Projected Interest from Jan 1, 2027 to Apr 30, 2027 on Dec 31, 2025 balance adjusted for disposition during 2026 ²	Total Interest	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
			0			0	0			0	0		0	0
(2,722)	(11,495)		(4,045)	(73,828)	(3,652)	(39,119)	(393)	(998)		(1,391)	(40,510)		(116,992)	0
(10,060)	(127,902)		(9,807)	(623,157)	(19,407)	(3,093,713)	9,600	(78,890)		(69,289)	(3,163,003)		(2,202,120)	1,524,558
	0		0	0	0	0	0	0		0	0		0	0
26,710	10,361		28,732	714,882	24,577	780,943	4,156	19,914		24,070	805,012		1,524,558	0
36,232	128,415		55,053	1,222,614	57,394	135,667	(2,341)	3,459		1,118	136,785		1,413,334	0
(41,653)	147,833		(60,692)	(626,140)	(38,794)	(1,316,896)	(21,898)	(33,581)		(55,479)	(1,372,375)		(2,003,728)	0
12,066	11,825		23,246	40,732	12,465	714,617	10,781	18,223		29,004	743,621		778,595	0
21,072	137,314		54,385	2,327,072	106,732	(3,440,233)	(52,347)	(87,726)		(140,073)	(3,580,306)		(1,058,777)	0
2,369	0	0	177,044			75,067	177,044	1,914		178,958	254,025	Yes	252,111	0
1,887	0	(17,528)	270,105			(0)	270,105	0		270,105	0	No	270,105	0
36,242	(301,494)	(204,462)	133,273			(333,448)	133,273	(8,503)		124,770	0	No	(200,175)	0
			0			0	0			0	0	No		0
21,072	137,314	0	54,385	2,327,072	106,732	(3,440,233)	(52,347)	(87,726)	0	(140,073)	(3,580,306)		(1,058,777)	0
61,071	(142,457)	(221,991)	612,910	655,103	32,583	(3,076,883)	580,327	(78,461)	0	501,867	(2,636,443)		(1,808,870)	0
82,144	(5,143)	(221,991)	667,295	2,982,175	139,315	(6,517,116)	527,980	(166,187)	0	361,794	(6,216,750)		(2,867,647)	0
			0			0	0			0	0		0	0
82,144	(5,143)	(221,991)	667,295	2,982,175	139,315	(6,517,116)	527,980	(166,187)	0	361,794	(6,216,750)		(2,867,647)	0

Incentive Rate-setting Mechanism Rate Generator
for 2027 Filers

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

Have you confirmed the accuracy of the data below?

Yes

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

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

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2023) ¹	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS<50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	665,624,609	0	6,425,156	0			665,624,609	0		47%		83,133
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	265,965,453	0	38,427,470	0			265,965,453	0		11%		8,519
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	846,283,097	2,161,712	717,261,845	1,841,392	9,387,476	31,724	836,895,620	2,129,988		5%		829
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	198,689,580	353,468	95,689,228	180,002	103,000,352	173,466	95,689,228	180,002		28%		4
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	211,825,836	390,293	126,190,425	248,279	85,635,411	142,014	126,190,425	248,279		9%		3
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,343,384	0	2,211,082	0			2,343,384	0		0%		746
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	677,957	1,891	37,619	105			677,957	1,891		0%		469
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,683,677	19,213	6,665,244	19,160			6,683,677	19,213		0%		25,162
Total		2,198,093,593	2,926,576	992,908,068	2,288,938	198,023,239	347,204	2,000,070,354	2,579,373	0	100%	0	118,865

Threshold Test

Total Claim (including Account 1568)

(\$6,216,750)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$6,216,750)

Threshold Test (Total claim per kWh) ²

(\$0.0028)

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 2027 Filers

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

Allocation of Group 1 Accounts (including Account 1568)

Rate Class				allocated based on Total less WMP			allocated based on Total less WMP				
	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	1550	1551	1580	1584	1586	1588	1595_(2023)	1568
RESIDENTIAL SERVICE CLASSIFICATION	30.3%	90.7%	33.3%	0	(36,744)	(1,052,649)	41,421	(415,581)	247,477	119,906	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	12.1%	9.3%	13.3%	0	(3,765)	(420,610)	16,551	(166,055)	98,885	28,391	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	38.5%	0.0%	41.8%	0	0	(1,323,505)	52,663	(528,375)	311,156	12,168	0
LARGE USE - REGULAR SERVICE CLASSIFICATION	9.0%	0.0%	4.8%	0	0	(151,327)	12,364	(124,051)	35,577	71,549	0
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	9.6%	0.0%	6.3%	0	0	(199,563)	13,182	(132,253)	46,917	22,355	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	0.1%	0.0%	0.1%	0	0	(3,706)	146	(1,463)	871	(97)	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	0.0%	0.0%	0.0%	0	0	(1,072)	42	(423)	252	123	0
STREET LIGHTING SERVICE CLASSIFICATION	0.3%	0.0%	0.3%	0	0	(10,570)	416	(4,173)	2,485	(370)	0
Total	100.0%	100.0%	100.0%	0	(40,510)	(3,163,003)	136,785	(1,372,375)	743,621	254,025	0

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



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

1a The year Account 1589 GA was last disposed

2024

1b The year Account 1580 CBR Class B was last disposed

2024

 Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?

Yes

 (If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?

Yes

 (If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

1

Transition Customers - Non-loss Adjusted Billing Determinants by Customer				
Customer	Rate Class		2025	
			July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,114,674	967,047
		kW	2,654	3,096
		Class A/B	A	B

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

3

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

Rate Classes with Class A Customers - Billing Determinants by Rate Class				
	Rate Class		2025	
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	271,598,625	
		kW	640,239	
Rate Class 2	LARGE USE - REGULAR SERVICE CLASSIFICATION	kWh	95,689,228	
		kW	180,002	
Rate Class 3	DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kWh	126,190,425	
		kW	248,279	



Ontario Energy Board

centive Rate-setting Mechanism Rate Generator for 2027 Filers

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each customer who made the change. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year the Account 1589 GA Balance Last Disposed

2024

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2025
Non-RPP Consumption Less WMP Consumption	A	992,908,068	992,908,068
Less Class A Consumption for Partial Year Class A Customers	B	1,114,674	1,114,674
Less Consumption for Full Year Class A Customers	C	493,478,278	493,478,278
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	498,315,116	498,315,116
All Class B Consumption for Transition Customers	E	967,047	967,047
Transition Customers' Portion of Total Consumption	F = E/D	0.19%	

Allocation of Total GA Balance \$

Total GA Balance	G	-\$ 3,580,306
Transition Customers Portion of GA Balance	H=F*G	-\$ 6,948
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	-\$ 3,573,358

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2025	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		967,047	967,047	100.00%	-\$ 6,948	-\$ 579
Total		967,047	967,047	100.00%	-\$ 6,948	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

Rate Rider Recovery to be used below

		Total Metered Non-RPP 2025 Consumption excluding WMP	Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2025 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
		kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	6,425,156	0	0	6,425,156	1.3%	(\$46,164)	(\$0.0072)	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	38,427,470	0	0	38,427,470	7.7%	(\$276,095)	(\$0.0072)	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	717,261,845	271,598,625	2,081,721	443,581,498	89.2%	(\$3,187,055)	(\$0.0072)	kWh
LARGE USE - REGULAR SERVICE CLASSIFICATION	kWh	95,689,228	95,689,228	0	0	0.0%	\$0	\$0.0000	
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kWh	126,190,425	126,190,425	0	0	0.0%	\$0	\$0.0000	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,211,082	0	0	2,211,082	0.4%	(\$15,886)	(\$0.0072)	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	37,619	0	0	37,619	0.0%	(\$270)	(\$0.0072)	kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	6,665,244	0	0	6,665,244	1.3%	(\$47,889)	(\$0.0072)	kWh
Total		992,908,068	493,478,278	2,081,721	497,348,069	100.0%	(\$3,573,359)		



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Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each customer who made the change. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1580 CBR Class B was Last Disposed

2024

Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2025
Total Consumption Less WMP Consumption	A	2,000,070,354	2,000,070,354
Less Class A Consumption for Partial Year Class A Customers	B	1,114,674	1,114,674
Less Consumption for Full Year Class A Customers	C	493,478,278	493,478,278
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	1,505,477,402	1,505,477,402
All Class B Consumption for Transition Customers	E	967,047	967,047
Transition Customers' Portion of Total Consumption	F = E/D	0.06%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$ 805,012
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 517
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 804,495

Allocation of CBR Class B Balances to Transition Customers

# of Class A/B Transition Customers		1				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2025	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		967,047	967,047	100.00%	\$ 517	\$ 43
Total		967,047	967,047	100.00%	\$ 517	\$ 43

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

The year Account 1580 CBR Class B was last disposed

2024

		Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
		kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	665,624,609	0	0	0	0	0	665,624,609	0	44.2%	\$355,924	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	265,965,453	0	0	0	0	0	265,965,453	0	17.7%	\$142,218	\$0.0005	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	836,895,620	2,129,988	271,598,625	640,239	2,081,721	5,750	563,215,274	1,483,999	37.4%	\$301,164	\$0.2029	kW
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	95,689,228	180,002	95,689,228	180,002	0	0	0	(0)	0.0%	\$0	\$0.0000	kW
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	126,190,425	248,279	126,190,425	248,279	0	0	0	0	0.0%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$	2,343,384	0	0	0	0	0	2,343,384	0	0.2%	\$1,253	\$0.14	\$
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$	677,957	1,891	0	0	0	0	677,957	1,891	0.0%	\$363	\$0.06	\$
STREET LIGHTING SERVICE CLASSIFICATION	\$	6,683,677	19,213	0	0	0	0	6,683,677	19,213	0.4%	\$3,574	\$0.01	\$
Total		2,000,070,354	2,579,373	493,478,278	1,068,520	2,081,721	5,750	1,504,510,354	1,505,103	100.0%	\$804,496		

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non-WMP Classes Only (if Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	665,624,609	0	665,624,609	0	(1,096,170)		(0.0016)	0.0000	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	265,965,453	0	265,965,453	0	(446,603)		(0.0017)	0.0000	0.0000
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	846,283,097	2,161,712	836,895,620	2,129,988	(463,544)	(1,012,349)	(0.2144)	(0.4753)	0.0000
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	198,689,580	353,468	95,689,228	180,002	(40,138)	(115,750)	(0.1136)	(0.6430)	0.0000
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	211,825,836	390,293	126,190,425	248,279	(96,716)	(152,646)	(0.2478)	(0.6148)	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	\$	2,343,384	0	2,343,384	0	(4,249)		(0.47)	0.0000	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	\$	677,957	1,891	677,957	1,891	(1,078)		(0.19)	0.0000	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	\$	6,683,677	19,213	6,683,677	19,213	(12,212)		(0.04)	0.0000	0.0000

At EnWin 's request OEB Staff has modified sheet 7 to have the Rate Rider for Deferral/Variance Account disposition (2025)be by per connection for USL, sentinel and streetlighting.

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2020	2027
OEB-Approved Rate Base	\$ 245,750,190	\$ 245,750,190
OEB-Approved Regulatory Taxable Income	\$ 3,662,487	\$ 3,662,487
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 549,373
Provincial Taxes Payable		\$ 421,186
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	\$ 970,559	\$ 970,559
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
Income Tax Provision	\$ 970,559	\$ 970,559
Grossed-up Income Taxes	\$ 1,320,489	\$ 1,320,489
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 2027 Filers

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

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

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	0	0	0	0.00	0.0000	0.0000	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	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	0	0	0	0	0.0%	0.0%	0.0%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	0	0	0	0.00	0.0000	0.0000	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	665,624,609		0	0.00
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	265,965,453		0	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	846,283,097	2,161,712	0	0
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	198,689,580	353,468	0	0
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	211,825,836	390,293	0	0
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,343,384		0	#DIV/0!

ENWIN unique case - amounts for this class were divided by number of customers/connections



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

EV Multiplier: 0.17

Rate Class	Rate Description	Unit	Rate	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Loss Adjusted Billed kWh
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0139	665,624,609	0	1.0311	686,325,535
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0081	665,624,609	0	1.0311	686,325,535
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130	265,965,453	0	1.0311	274,236,979
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	265,965,453	0	1.0311	274,236,979
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.3789	846,157,262	2,158,921		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7444	125,835	2,791		
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5764	846,157,262	2,158,921		
General Service 50 To 4,999 kW Service Classification	- EV CHARGING	\$/kW	0.4380	125,835	2,791		
Large Use - Regular Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	6.0261	198,689,580	353,468		
Large Use - Regular Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0281	198,689,580	353,468		
Large Use - Regular Service Classification	Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5600	198,689,580	353,468		
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	6.0261	211,825,836	390,293		
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0281	211,825,836	390,293		
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130	2,343,384	0	1.0311	2,416,264
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	2,343,384	0	1.0311	2,416,264
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0066	677,957	1,891		
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3571	677,957	1,891		
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0017	6,683,677	19,213		
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3549	6,683,677	19,213		

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	337,104	\$6.37	\$ 2,147,352	221,868	\$1.00	\$ 221,868	260,554	\$3.39	\$ 883,278	\$ 1,105,146
February	322,501	\$6.37	\$ 2,054,331	212,397	\$1.00	\$ 212,397	253,424	\$3.39	\$ 859,107	\$ 1,071,504
March	281,860	\$6.37	\$ 1,795,448	198,607	\$1.00	\$ 198,607	240,633	\$3.39	\$ 815,746	\$ 1,014,353
April	273,720	\$6.37	\$ 1,743,596	261,365	\$1.00	\$ 261,365	313,392	\$3.39	\$ 1,062,399	\$ 1,323,764
May	312,610	\$6.37	\$ 1,991,326	209,754	\$1.00	\$ 209,754	228,477	\$3.39	\$ 774,537	\$ 984,291
June	456,655	\$6.37	\$ 2,908,892	287,677	\$1.00	\$ 287,677	352,988	\$3.39	\$ 1,196,629	\$ 1,484,306
July	456,114	\$6.37	\$ 2,905,446	306,729	\$1.00	\$ 306,729	350,117	\$3.39	\$ 1,186,897	\$ 1,493,626
August	436,289	\$6.37	\$ 2,779,161	275,947	\$1.00	\$ 275,947	344,632	\$3.39	\$ 1,168,302	\$ 1,444,249
September	390,220	\$6.37	\$ 2,485,701	242,627	\$1.00	\$ 242,627	287,600	\$3.39	\$ 974,964	\$ 1,217,591
October	361,687	\$6.37	\$ 2,303,619	228,590	\$1.00	\$ 228,590	266,356	\$3.39	\$ 902,947	\$ 1,131,537
November	313,751	\$6.37	\$ 1,998,594	205,201	\$1.00	\$ 205,201	252,069	\$3.39	\$ 854,514	\$ 1,059,715
December	325,616	\$6.37	\$ 2,074,174	222,593	\$1.00	\$ 222,593	283,545	\$3.39	\$ 961,218	\$ 1,183,811
Total	4,268,107	\$ 6.37	\$ 27,187,842	2,873,355	\$ 1.00	\$ 2,873,355	3,433,787	\$ 3.39	\$ 11,640,538	\$ 14,513,893

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

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

If needed, add extra host here. (II)	Network			Line Connection			Transformation Connection			Total Connection
	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
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	337,104	\$ 6.3700	\$ 2,147,352	221,868	\$ 1.0000	\$ 221,868	260,554	\$ 3.3900	\$ 883,278	\$ 1,105,146
February	322,501	\$ 6.3700	\$ 2,054,331	212,397	\$ 1.0000	\$ 212,397	253,424	\$ 3.3900	\$ 859,107	\$ 1,071,504
March	281,860	\$ 6.3700	\$ 1,795,448	198,607	\$ 1.0000	\$ 198,607	240,633	\$ 3.3900	\$ 815,746	\$ 1,014,353
April	273,720	\$ 6.3700	\$ 1,743,596	261,365	\$ 1.0000	\$ 261,365	313,392	\$ 3.3900	\$ 1,062,399	\$ 1,323,764
May	312,610	\$ 6.3700	\$ 1,991,326	209,754	\$ 1.0000	\$ 209,754	228,477	\$ 3.3900	\$ 774,537	\$ 984,291
June	456,655	\$ 6.3700	\$ 2,908,892	287,677	\$ 1.0000	\$ 287,677	352,988	\$ 3.3900	\$ 1,196,629	\$ 1,484,306
July	456,114	\$ 6.3700	\$ 2,905,446	306,729	\$ 1.0000	\$ 306,729	350,117	\$ 3.3900	\$ 1,186,897	\$ 1,493,626
August	436,289	\$ 6.3700	\$ 2,779,161	275,947	\$ 1.0000	\$ 275,947	344,632	\$ 3.3900	\$ 1,168,302	\$ 1,444,249
September	390,220	\$ 6.3700	\$ 2,485,701	242,627	\$ 1.0000	\$ 242,627	287,600	\$ 3.3900	\$ 974,964	\$ 1,217,591
October	361,687	\$ 6.3700	\$ 2,303,619	228,590	\$ 1.0000	\$ 228,590	266,356	\$ 3.3900	\$ 902,947	\$ 1,131,537
November	313,751	\$ 6.3700	\$ 1,998,594	205,201	\$ 1.0000	\$ 205,201	252,069	\$ 3.3900	\$ 854,514	\$ 1,059,715
December	325,616	\$ 6.3700	\$ 2,074,174	222,593	\$ 1.0000	\$ 222,593	283,545	\$ 3.3900	\$ 961,218	\$ 1,183,811
Total	4,268,107	\$ 6.37	\$ 27,187,842	2,873,355	\$ 1.00	\$ 2,873,355	3,433,787	\$ 3.39	\$ 11,640,538	\$ 14,513,893

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 14,513,893



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	337,104	\$ 6.3900	\$ 2,154,095	221,868	\$ 1.0300	\$ 228,524	260,554	\$ 3.4700	\$ 904,122	\$ 1,132,646
February	322,501	\$ 6.3900	\$ 2,060,781	212,397	\$ 1.0300	\$ 218,769	253,424	\$ 3.4700	\$ 879,381	\$ 1,098,150
March	281,860	\$ 6.3900	\$ 1,801,085	198,607	\$ 1.0300	\$ 204,565	240,633	\$ 3.4700	\$ 834,997	\$ 1,039,562
April	273,720	\$ 6.3900	\$ 1,749,071	261,365	\$ 1.0300	\$ 269,206	313,392	\$ 3.4700	\$ 1,087,470	\$ 1,356,676
May	312,610	\$ 6.3900	\$ 1,997,578	209,754	\$ 1.0300	\$ 216,047	228,477	\$ 3.4700	\$ 792,815	\$ 1,008,862
June	456,655	\$ 6.3900	\$ 2,918,025	287,677	\$ 1.0300	\$ 296,307	352,988	\$ 3.4700	\$ 1,224,868	\$ 1,521,176
July	456,114	\$ 6.3900	\$ 2,914,568	306,729	\$ 1.0300	\$ 315,931	350,117	\$ 3.4700	\$ 1,214,906	\$ 1,530,837
August	436,289	\$ 6.3900	\$ 2,787,887	275,947	\$ 1.0300	\$ 284,225	344,632	\$ 3.4700	\$ 1,195,873	\$ 1,480,098
September	390,220	\$ 6.3900	\$ 2,493,506	242,627	\$ 1.0300	\$ 249,906	287,600	\$ 3.4700	\$ 997,972	\$ 1,247,878
October	361,667	\$ 6.3900	\$ 2,311,052	228,590	\$ 1.0300	\$ 235,448	266,356	\$ 3.4700	\$ 924,255	\$ 1,159,703
November	313,751	\$ 6.3900	\$ 2,004,869	205,201	\$ 1.0300	\$ 211,357	252,069	\$ 3.4700	\$ 874,679	\$ 1,086,036
December	325,616	\$ 6.3900	\$ 2,080,686	222,593	\$ 1.0300	\$ 229,271	283,545	\$ 3.4700	\$ 983,901	\$ 1,213,172
Total	4,268,107	\$ 6.39	\$ 27,273,204	2,873,355	\$ 1.03	\$ 2,959,556	3,433,787	\$ 3.47	\$ 11,915,241	\$ 14,874,797

Hydro One	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
February	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
March	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
April	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
May	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
June	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
July	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
August	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
September	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
October	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
November	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
December	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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

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

Total	Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	337,104	\$ 6.3900	\$ 2,154,095	221,868	\$ 1.0300	\$ 228,524	260,554	\$ 3.4700	\$ 904,122	\$ 1,132,646
February	322,501	\$ 6.3900	\$ 2,060,781	212,397	\$ 1.0300	\$ 218,769	253,424	\$ 3.4700	\$ 879,381	\$ 1,098,150
March	281,860	\$ 6.3900	\$ 1,801,085	198,607	\$ 1.0300	\$ 204,565	240,633	\$ 3.4700	\$ 834,997	\$ 1,039,562
April	273,720	\$ 6.3900	\$ 1,749,071	261,365	\$ 1.0300	\$ 269,206	313,392	\$ 3.4700	\$ 1,087,470	\$ 1,356,676
May	312,610	\$ 6.3900	\$ 1,997,578	209,754	\$ 1.0300	\$ 216,047	228,477	\$ 3.4700	\$ 792,815	\$ 1,008,862
June	456,655	\$ 6.3900	\$ 2,918,025	287,677	\$ 1.0300	\$ 296,307	352,988	\$ 3.4700	\$ 1,224,868	\$ 1,521,176
July	456,114	\$ 6.3900	\$ 2,914,568	306,729	\$ 1.0300	\$ 315,931	350,117	\$ 3.4700	\$ 1,214,906	\$ 1,530,837
August	436,289	\$ 6.3900	\$ 2,787,887	275,947	\$ 1.0300	\$ 284,225	344,632	\$ 3.4700	\$ 1,195,873	\$ 1,480,098
September	390,220	\$ 6.3900	\$ 2,493,506	242,627	\$ 1.0300	\$ 249,906	287,600	\$ 3.4700	\$ 997,972	\$ 1,247,878
October	361,667	\$ 6.3900	\$ 2,311,052	228,590	\$ 1.0300	\$ 235,448	266,356	\$ 3.4700	\$ 924,255	\$ 1,159,703
November	313,751	\$ 6.3900	\$ 2,004,869	205,201	\$ 1.0300	\$ 211,357	252,069	\$ 3.4700	\$ 874,679	\$ 1,086,036
December	325,616	\$ 6.3900	\$ 2,080,686	222,593	\$ 1.0300	\$ 229,271	283,545	\$ 3.4700	\$ 983,901	\$ 1,213,172
Total	4,268,107	\$ 6.39	\$ 27,273,204	2,873,355	\$ 1.03	\$ 2,959,556	3,433,787	\$ 3.47	\$ 11,915,241	\$ 14,874,797

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 14,874,797

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	337,104	\$ 6.3900	\$ 2,154,095	221,868	\$ 1.0300	\$ 228,524	260,554	\$ 3.4700	\$ 904,122	\$		\$	\$ 1,132,646
February	322,501	\$ 6.3900	\$ 2,060,781	212,397	\$ 1.0300	\$ 218,769	253,424	\$ 3.4700	\$ 879,381	\$		\$	\$ 1,098,150
March	281,860	\$ 6.3900	\$ 1,801,085	198,607	\$ 1.0300	\$ 204,565	240,633	\$ 3.4700	\$ 834,997	\$		\$	\$ 1,039,562
April	273,720	\$ 6.3900	\$ 1,749,071	261,365	\$ 1.0300	\$ 269,206	313,392	\$ 3.4700	\$ 1,087,470	\$		\$	\$ 1,356,676
May	312,610	\$ 6.3900	\$ 1,997,578	209,754	\$ 1.0300	\$ 216,047	228,477	\$ 3.4700	\$ 792,815	\$		\$	\$ 1,008,862
June	456,655	\$ 6.3900	\$ 2,918,025	287,677	\$ 1.0300	\$ 296,307	352,988	\$ 3.4700	\$ 1,224,868	\$		\$	\$ 1,521,176
July	456,114	\$ 6.3900	\$ 2,914,568	306,729	\$ 1.0300	\$ 315,931	350,117	\$ 3.4700	\$ 1,214,906	\$		\$	\$ 1,530,837
August	436,289	\$ 6.3900	\$ 2,787,887	275,947	\$ 1.0300	\$ 284,225	344,632	\$ 3.4700	\$ 1,195,873	\$		\$	\$ 1,480,098
September	390,220	\$ 6.3900	\$ 2,493,506	242,627	\$ 1.0300	\$ 249,906	287,600	\$ 3.4700	\$ 997,972	\$		\$	\$ 1,247,878
October	361,667	\$ 6.3900	\$ 2,311,052	228,590	\$ 1.0300	\$ 235,448	266,356	\$ 3.4700	\$ 924,255	\$		\$	\$ 1,159,703
November	313,751	\$ 6.3900	\$ 2,004,869	205,201	\$ 1.0300	\$ 211,357	252,069	\$ 3.4700	\$ 874,679	\$		\$	\$ 1,086,036
December	325,616	\$ 6.3900	\$ 2,080,686	222,593	\$ 1.0300	\$ 229,271	283,545	\$ 3.4700	\$ 983,901	\$		\$	\$ 1,213,172
Total	4,268,107	\$ 6.39	\$ 27,273,204	2,873,355	\$ 1.03	\$ 2,959,556	3,433,787	\$ 3.47	\$ 11,915,241	\$		\$	\$ 14,874,797

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
February	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
March	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
April	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
May	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
June	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
July	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
August	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
September	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
October	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
November	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
December	-	\$ 5.4708	\$ -	-	\$ 0.7054	\$ -	-	\$ 3.5764	\$ -	\$ -	\$ -	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

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

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

Total				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	337,104	\$ 6.39	\$ 2,154,095	221,868	\$ 1.03	\$ 228,524	260,554	\$ 3.47	\$ 904,122	\$		\$	\$ 1,132,646
February	322,501	\$ 6.39	\$ 2,060,781	212,397	\$ 1.03	\$ 218,769	253,424	\$ 3.47	\$ 879,381	\$		\$	\$ 1,098,150
March	281,860	\$ 6.39	\$ 1,801,085	198,607	\$ 1.03	\$ 204,565	240,633	\$ 3.47	\$ 834,997	\$		\$	\$ 1,039,562
April	273,720	\$ 6.39	\$ 1,749,071	261,365	\$ 1.03	\$ 269,206	313,392	\$ 3.47	\$ 1,087,470	\$		\$	\$ 1,356,676
May	312,610	\$ 6.39	\$ 1,997,578	209,754	\$ 1.03	\$ 216,047	228,477	\$ 3.47	\$ 792,815	\$		\$	\$ 1,008,862
June	456,655	\$ 6.39	\$ 2,918,025	287,677	\$ 1.03	\$ 296,307	352,988	\$ 3.47	\$ 1,224,868	\$		\$	\$ 1,521,176
July	456,114	\$ 6.39	\$ 2,914,568	306,729	\$ 1.03	\$ 315,931	350,117	\$ 3.47	\$ 1,214,906	\$		\$	\$ 1,530,837
August	436,289	\$ 6.39	\$ 2,787,887	275,947	\$ 1.03	\$ 284,225	344,632	\$ 3.47	\$ 1,195,873	\$		\$	\$ 1,480,098
September	390,220	\$ 6.39	\$ 2,493,506	242,627	\$ 1.03	\$ 249,906	287,600	\$ 3.47	\$ 997,972	\$		\$	\$ 1,247,878
October	361,667	\$ 6.39	\$ 2,311,052	228,590	\$ 1.03	\$ 235,448	266,356	\$ 3.47	\$ 924,255	\$		\$	\$ 1,159,703
November	313,751	\$ 6.39	\$ 2,004,869	205,201	\$ 1.03	\$ 211,357	252,069	\$ 3.47	\$ 874,679	\$		\$	\$ 1,086,036
December	325,616	\$ 6.39	\$ 2,080,686	222,593	\$ 1.03	\$ 229,271	283,545	\$ 3.47	\$ 983,901	\$		\$	\$ 1,213,172
Total	4,268,107	\$ 6.39	\$ 27,273,204	2,873,355	\$ 1.03	\$ 2,959,556	3,433,787	\$ 3.47	\$ 11,915,241	\$		\$	\$ 14,874,797

Low Voltage Switchgear Credit (if applicable)												\$	-
Total including deduction for Low Voltage Switchgear Credit												\$	14,874,797

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0139	686,325,535	0	9,539,925	35.1%	9,580,171	0.0140
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130	274,236,979	0	3,565,081	13.1%	3,580,121	0.0131
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.3789		2,158,921	9,453,697	34.8%	9,493,580	4.3974
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7444		2,791	2,078	0.0%	2,087	0.7476
Large Use - Regular Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	6.0261		353,468	2,130,032	7.8%	2,139,018	6.0515
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	6.0261		390,293	2,351,944	8.7%	2,361,866	6.0515
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0130	2,416,264	0	31,411	0.1%	31,544	0.0131
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0066		1,891	7,576	0.0%	7,608	4.0235
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0017		19,213	76,885	0.3%	77,209	4.0186

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	0.0081	686,325,535	0	5,559,237	37.3%	5,543,568	0.0081
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	274,236,979	0	2,056,777	13.8%	2,050,980	0.0075
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5764		2,158,921	5,562,243	37.3%	5,546,565	2.5691
General Service 50 To 4,999 kW Service Classification	- EV CHARGING	\$/kW	0.4380		2,791	1,223	0.0%	1,219	0.4368
Large Use - Regular Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0281		353,468	363,400	2.4%	362,376	1.0252
Large Use - Regular Service Classification	Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5600		353,468	904,877	6.1%	902,327	2.5528
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0281		390,293	401,260	2.7%	400,129	1.0252
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	2,416,264	0	18,122	0.1%	18,071	0.0075
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3571		1,891	4,457	0.0%	4,444	2.3505
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3549		19,213	45,245	0.3%	45,117	2.3483

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	0.0140	686,325,535	0	9,580,171	35.1%	9,580,171	0.0140
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0131	274,236,979	0	3,580,121	13.1%	3,580,121	0.0131
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.3974		2,158,921	9,493,580	34.8%	9,493,580	4.3974
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7476		2,791	2,087	0.0%	2,087	0.7476
Large Use - Regular Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	6.0515		353,468	2,139,018	7.8%	2,139,018	6.0515
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	6.0515		390,293	2,361,866	8.7%	2,361,866	6.0515
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0131	2,416,264	0	31,544	0.1%	31,544	0.0131
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0235		1,891	7,608	0.0%	7,608	4.0235
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	4.0186		19,213	77,209	0.3%	77,209	4.0186

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	0.0081	686,325,535	0	5,543,568	37.3%	5,543,568	0.0081
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	274,236,979	0	2,050,980	13.8%	2,050,980	0.0075
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5691		2,158,921	5,546,565	37.3%	5,546,565	2.5691
General Service 50 To 4,999 kW Service Classification	- EV CHARGING	\$/kW	0.4368		2,791	1,219	0.0%	1,219	0.4368
Large Use - Regular Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0252		353,468	362,376	2.4%	362,376	1.0252
Large Use - Regular Service Classification	Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5528		353,468	902,327	6.1%	902,327	2.5528
Dedicated Transformer Station Service Classification	Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0252		390,293	400,129	2.7%	400,129	1.0252
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075	2,416,264	0	18,071	0.1%	18,071	0.0075
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3505		1,891	4,444	0.0%	4,444	2.3505
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3483		19,213	45,117	0.3%	45,117	2.3483



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Price Escalator	3.00%	Productivity Factor	0.00%
Choose Stretch Factor Group	I	Price Cap Index	3.00%
Associated Stretch Factor Value	0.00%		

Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge
RESIDENTIAL SERVICE CLASSIFICATION	32.07				3.00%	33.03	0.0000
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	33.35		0.0209		3.00%	34.35	0.0215
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	131.88		5.8721		3.00%	135.84	6.0483
LARGE USE - REGULAR SERVICE CLASSIFICATION	11085.74		3.2894		3.00%	11,418.31	3.3881
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	47049.5		4.4778		3.00%	48,460.99	4.6121
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	13.56				3.00%	13.97	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	15.2				3.00%	15.66	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	6.45				3.00%	6.64	0.0000
microFIT SERVICE CLASSIFICATION	5					5	

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

Regulatory Charges

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

Time-of-Use RPP Prices and Percentages

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

Ontario Electricity Rebate (OER)

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

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

\$	44.47
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Miscellaneous Service Charges

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

Retail Service Charges

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

* OEB approved inflation rate effective in 2027

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

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

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

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

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

In column D, enter the expiry date (e.g. April 30, 2027) or description of the expiry date in text (e.g. the effective date of the next cost of service-based rate order).

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

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Prospective LRAM Disposition (2027)	\$/kWh	-0.0001	2027-12-31	A
			- effective until	

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Prospective LRAM Disposition (2027)	\$/kW	-0.1128	2027-12-31	A
			- effective until	

LARGE USE - REGULAR SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Prospective LRAM Disposition (2027)	\$/kW	0.7569	2027-12-31	A
			- effective until	

DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	UNIT	RATE	DATE (e.g. April 30, 2027)	SUB-TOTAL
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
			- effective until	
Rate Rider for Prospective LRAM Disposition (2027)	\$/kW	-0.1114	2027-12-31	A
			- effective until	

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

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

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

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

Appendix C
Proposed 2027 Tariff of Rates and Charges

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0035

RESIDENTIAL SERVICE CLASSIFICATION

A customer qualifies for residential rate classification if their service is a 120/240 V single-phase supply to a single family dwelling, duplex, triplex, 4-plex or 6-plex, townhome or multi-unit - individually metered apartment, located on a parcel of land zoned by the City of Windsor Building Department for domestic or household purposes and where the customer uses the dwelling as a home. Where a customer operates an advertised business from a building that may or may not be used as a dwelling, EnWin Utilities Ltd. may elect to deem that the customer's rate class will be General Service. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.03
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0072)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0016)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0140
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0081

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0035

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service Less Than 50 kW if within the last 12 months its monthly average peak demand load has not exceeded 50 kW or for a new customer is not expected to exceed 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale 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	\$	34.35
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0215
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0072)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0017)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Prospective LRAM Disposition (2027) - effective until December 31, 2027	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0131
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0035

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

A non-residential customer qualifies for a rate classification of General Service 50 to 4,999 kW if within the last 12 months its monthly average peak demand load has equaled or exceeded 50 kW or for a new customer is expected to equal or exceed 50 kW but be less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale 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	\$	135.84
Distribution Volumetric Rate	\$/kW	6.0483
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0072)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4753)

ENWIN Utilities Ltd.
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Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2144)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.2029
Rate Rider for Prospective LRAM Disposition (2027) - effective until December 31, 2027	\$/kW	(0.1128)
Retail Transmission Rate - Network Service Rate	\$/kW	4.3974
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7476
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5691
Retail Transmission Rate - Line and Transformation Connection Service Rate (see Gross Load Billing Note)		
- EV CHARGING		
	\$/kW	0.4368

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
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EB-2026-0035

LARGE USE - REGULAR SERVICE CLASSIFICATION

A customer is in the regular large use rate class when its monthly peak load, averaged over 12 consecutive months, is equal to or greater than 5,000 kW. The premises for this class of customer is predominantly used for large industrial or institutional purposes located on a parcel of land occupied by a single customer. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale 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	\$	11,418.31
Distribution Volumetric Rate	\$/kW	3.3881
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.6430)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.1136)

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Rate Rider for Prospective LRAM Disposition (2027) - effective until December 31, 2027	\$/kW	0.7569
Retail Transmission Rate - Network Service Rate	\$/kW	6.0515
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0252
Retail Transmission Rate - Transformation Connection Service Rate (see Gross Load Billing Note)	\$/kW	2.5528

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously
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EB-2026-0035

DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION

This classification applies to a customer whose premises is serviced by a dedicated Transformer Station. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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	\$	48,460.99
Distribution Volumetric Rate	\$/kW	4.6121
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.6148)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2478)
Rate Rider for Prospective LRAM Disposition (2027) - effective until December 31, 2027	\$/kW	(0.1114)
Retail Transmission Rate - Network Service Rate	\$/kW	6.0515
Retail Transmission Rate - Line Connection Service Rate (see Gross Load Billing Note)	\$/kW	1.0252

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
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EB-2026-0035

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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.97
Rate Rider for Disposition of Capacity Based Recovery Account (2027) (per connection) - effective until December 31, 2027 Applicable only for Class B Customers	\$	0.14
Rate Rider for Disposition of Deferral/ Variance Accounts (2027) (per connection) – effective until December 31, 2027	\$	(0.47)
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0072)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0131
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0035

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for exterior parkway lighting with various parties, controlled by photo cells. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale 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)	\$	15.66
Rate Rider for Disposition of Capacity Based Recovery Account (2027) (per connection) - effective until December 31, 2027 Applicable only for Class B Customers	\$	0.06
Rate Rider for Disposition of Deferral/ Variance Accounts (2027) (per connection) – effective until December 31, 2027	\$	(0.19)
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0072)
Retail Transmission Rate - Network Service Rate	\$/kW	4.0235
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3505

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
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EB-2026-0035

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.64
Rate Rider for Disposition of Capacity Based Recovery Account (2027) (per connection) - effective until December 31, 2027 Applicable only for Class B Customers	\$	0.01
Rate Rider for Disposition of Deferral/ Variance Accounts (2027) (per connection) – effective until December 31, 2027	\$	(0.04)
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0072)
Retail Transmission Rate - Network Service Rate	\$/kW	4.0186
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3483

MONTHLY RATES AND CHARGES - Regulatory Component

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

ENWIN Utilities Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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EB-2026-0035

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0035

SPECIFIC SERVICE CHARGES

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Customer Administration

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Dispute test - residential	\$	50.00
Dispute test - commercial self contained -- MC	\$	105.00
Dispute test - commercial TT -- MC	\$	180.00
Cellular meter reading charge	\$	7.50

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnect at meter - during regular hours	\$	65.00
Reconnect at meter - after regular hours	\$	185.00

Other

Service layout - residential	\$	110.00
Service layout - commercial	\$	150.00
Overtime locate	\$	60.00
Disposal of concrete poles	\$	95.00
Missed service appointment	\$	65.00
Service call - customer owned equipment	\$	30.00
Same day open trench	\$	170.00
Scheduled day open trench	\$	100.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	41.81

RETAIL SERVICE CHARGES (if applicable)

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

ENWIN Utilities Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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EB-2026-0035

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.49
Monthly fixed charge, per retailer	\$	51.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.18

LOSS FACTORS

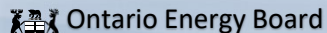
If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0311
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0207
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

GROSS LOAD BILLING NOTE

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

Appendix D
Proposed 2027 Bill Impacts



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

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

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

Note:

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

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0311		
Proposed/Approved Loss Factor	1.0311		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.07	1	\$ 32.07	\$ 33.03	1	\$ 33.03	\$ 0.96	2.99%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 32.07			\$ 33.03	\$ 0.96	2.99%
Line Losses on Cost of Power	\$ 0.1275	23	\$ 2.97	\$ 0.1275	23	\$ 2.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0016	750	\$ (1.20)	\$ (1.43)	-633.33%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0005	750	\$ 0.38	\$ 0.38	
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)			\$ 35.69			\$ 35.60	\$ (0.09)	-0.25%
RTSR - Network	\$ 0.0139	773	\$ 10.75	\$ 0.0140	773	\$ 10.83	\$ 0.08	0.72%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0081	773	\$ 6.26	\$ 0.0081	773	\$ 6.26	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 52.70			\$ 52.69	\$ (0.01)	-0.02%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	773	\$ 3.63	\$ 0.0047	773	\$ 3.63	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	773	\$ 0.46	\$ 0.0006	773	\$ 0.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 152.69			\$ 152.68	\$ (0.01)	-0.01%
HST	13%		\$ 19.85	13%		\$ 19.85	\$ (0.00)	-0.01%
Ontario Electricity Rebate	23.5%		\$ (35.88)	23.5%		\$ (35.88)	\$ 0.00	
Total Bill on TOU			\$ 136.66			\$ 136.65	\$ (0.01)	-0.01%

Customer Class: **GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **2,000** kWh

Demand **-** kW

Current Loss Factor **1.0311**

Proposed/Approved Loss Factor **1.0311**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 33.35	1	\$ 33.35	\$ 34.35	1	\$ 34.35	\$ 1.00	3.00%
Distribution Volumetric Rate	\$ 0.0209	2000	\$ 41.80	\$ 0.0215	2000	\$ 43.00	\$ 1.20	2.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0001	2000	\$ (0.20)	-\$ 0.0001	2000	\$ (0.20)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 74.95			\$ 77.15	\$ 2.20	2.94%
Line Losses on Cost of Power	\$ 0.1275	62	\$ 7.93	\$ 0.1275	62	\$ 7.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0003	2,000	\$ 0.60	-\$ 0.0017	2,000	\$ (3.40)	\$ (4.00)	-666.67%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0005	2,000	\$ 1.00	\$ 1.00	
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)			\$ 83.90			\$ 83.10	\$ (0.80)	-0.95%
RTSR - Network	\$ 0.0130	2,062	\$ 26.81	\$ 0.0131	2,062	\$ 27.01	\$ 0.21	0.77%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	2,062	\$ 15.47	\$ 0.0075	2,062	\$ 15.47	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 126.18			\$ 125.58	\$ (0.59)	-0.47%
Wholesale Market Service Charge (WMS)	\$ 0.0047	2,062	\$ 9.69	\$ 0.0047	2,062	\$ 9.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,062	\$ 1.24	\$ 0.0006	2,062	\$ 1.24	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 392.40			\$ 391.80	\$ (0.59)	-0.15%
HST	13%		\$ 51.01	13%		\$ 50.93	\$ (0.08)	-0.15%
Ontario Electricity Rebate	23.5%		\$ (92.21)	23.5%		\$ (92.07)	\$ 0.14	
Total Bill on TOU			\$ 351.19			\$ 350.66	\$ (0.53)	-0.15%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	85,000	kWh
Demand	200	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 131.88	1	\$ 131.88	\$ 135.84	1	\$ 135.84	\$ 3.96	3.00%
Distribution Volumetric Rate	\$ 5.8721	200	\$ 1,174.42	\$ 6.0483	200	\$ 1,209.66	\$ 35.24	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.1039	200	\$ (20.78)	\$ 0.1128	200	\$ (22.56)	\$ (1.78)	8.57%
Sub-Total A (excluding pass through)			\$ 1,285.52			\$ 1,322.94	\$ 37.42	2.91%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.1562	200	\$ 31.24	-\$ 0.6897	200	\$ (137.94)	\$ (169.18)	-541.55%
CBR Class B Rate Riders	\$ -	200	\$ -	\$ 0.2029	200	\$ 40.58	\$ 40.58	
GA Rate Riders	\$ 0.0050	85,000	\$ 425.00	-\$ 0.0072	85,000	\$ (612.00)	\$ (1,037.00)	-244.00%
Low Voltage Service Charge	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,741.76			\$ 613.58	\$ (1,128.18)	-64.77%
RTSR - Network	\$ 4.3789	200	\$ 875.78	\$ 4.3974	200	\$ 879.48	\$ 3.70	0.42%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.5764	200	\$ 515.28	\$ 2.5691	200	\$ 513.82	\$ (1.46)	-0.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,132.82			\$ 2,006.88	\$ (1,125.94)	-35.94%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	87,644	\$ 411.92	\$ 0.0047	87,644	\$ 411.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	87,644	\$ 52.59	\$ 0.0006	87,644	\$ 52.59	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	87,644	\$ 10,490.93	\$ 0.1197	87,644	\$ 10,490.93	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 14,088.51			\$ 12,962.57	\$ (1,125.94)	-7.99%
HST	13%		\$ 1,831.51	13%		\$ 1,685.13	\$ (146.37)	-7.99%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 15,920.01			\$ 14,647.70	\$ (1,272.31)	-7.99%

Customer Class:	LARGE USE - REGULAR SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	4,139,000	kWh
Demand	7,400	kW
Current Loss Factor	1.0045	
Proposed/Approved Loss Factor	1.0045	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11,085.74	1	\$ 11,085.74	\$ 11,418.31	1	\$ 11,418.31	\$ 332.57	3.00%
Distribution Volumetric Rate	\$ 3.2894	7400	\$ 24,341.56	\$ 3.3881	7400	\$ 25,071.94	\$ 730.38	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.7055	7400	\$ 5,220.70	\$ 0.7569	7400	\$ 5,601.06	\$ 380.36	7.29%
Sub-Total A (excluding pass through)			\$ 40,648.00			\$ 42,091.31	\$ 1,443.31	3.55%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.1989	7,400	\$ 1,471.86	\$ 0.7566	7,400	\$ (5,598.84)	\$ (7,070.70)	-480.39%
CBR Class B Rate Riders	\$ -	7,400	\$ -	\$ -	7,400	\$ -	\$ -	
GA Rate Riders	\$ -	4,139,000	\$ -	\$ -	4,139,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	7,400	\$ -	\$ -	7,400	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	7,400	\$ -	\$ -	7,400	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 42,119.86			\$ 36,492.47	\$ (5,627.39)	-13.36%
RTSR - Network	\$ 6.0261	7,400	\$ 44,593.14	\$ 6.0515	7,400	\$ 44,781.10	\$ 187.96	0.42%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.5881	7,400	\$ 26,551.94	\$ 3.5780	7,400	\$ 26,477.20	\$ (74.74)	-0.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 113,264.94			\$ 107,750.77	\$ (5,514.17)	-4.87%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	4,157,626	\$ 19,540.84	\$ 0.0047	4,157,626	\$ 19,540.84	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	4,157,626	\$ 2,494.58	\$ 0.0006	4,157,626	\$ 2,494.58	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	4,157,626	\$ 497,667.77	\$ 0.1197	4,157,626	\$ 497,667.77	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 632,968.38			\$ 627,454.21	\$ (5,514.17)	-0.87%
HST	13%		\$ 82,285.89	13%		\$ 81,569.05	\$ (716.84)	-0.87%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 715,254.27			\$ 709,023.25	\$ (6,231.01)	-0.87%

Customer Class:	DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	5,884,000	kWh
Demand	10,800	kW
Current Loss Factor	1.0045	
Proposed/Approved Loss Factor	1.0045	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 47,049.50	1	\$ 47,049.50	\$ 48,460.99	1	\$ 48,460.99	\$ 1,411.49	3.00%
Distribution Volumetric Rate	\$ 4.4778	10800	\$ 48,360.24	\$ 4.6121	10800	\$ 49,810.68	\$ 1,450.44	3.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.1065	10800	\$ (1,150.20)	-\$ 0.1114	10800	\$ (1,203.12)	\$ (52.92)	4.60%
Sub-Total A (excluding pass through)			\$ 94,259.54			\$ 97,068.55	\$ 2,809.01	2.98%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2083	10,800	\$ 2,249.64	-\$ 0.8626	10,800	\$ (9,316.08)	\$ (11,565.72)	-514.11%
CBR Class B Rate Riders	\$ -	10,800	\$ -	\$ -	10,800	\$ -	\$ -	
GA Rate Riders	\$ -	5,884,000	\$ -	\$ -	5,884,000	\$ -	\$ -	
Low Voltage Service Charge	\$ -	10,800	\$ -	\$ -	10,800	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	10,800	\$ -	\$ -	10,800	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 96,509.18			\$ 87,752.47	\$ (8,756.71)	-9.07%
RTSR - Network	\$ 6.0261	10,800	\$ 65,081.88	\$ 6.0515	10,800	\$ 65,356.20	\$ 274.32	0.42%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.0281	10,800	\$ 11,103.48	\$ 1.0252	10,800	\$ 11,072.16	\$ (31.32)	-0.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 172,694.54			\$ 164,180.83	\$ (8,513.71)	-4.93%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	5,910,478	\$ 27,779.25	\$ 0.0047	5,910,478	\$ 27,779.25	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	5,910,478	\$ 3,546.29	\$ 0.0006	5,910,478	\$ 3,546.29	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	5,910,478	\$ 707,484.22	\$ 0.1197	5,910,478	\$ 707,484.22	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 911,504.54			\$ 902,990.83	\$ (8,513.71)	-0.93%
HST	13%		\$ 118,495.59	13%		\$ 117,388.81	\$ (1,106.78)	-0.93%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 1,030,000.13			\$ 1,020,379.64	\$ (9,620.49)	-0.93%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	5,600	kWh	
Demand	-	kW	
Current Loss Factor	1.0311		
Proposed/Approved Loss Factor	1.0311		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.56	21	\$ 284.76	\$ 13.97	21	\$ 293.37	\$ 8.61	3.02%
Distribution Volumetric Rate	\$ -	5600	\$ -	\$ -	5600	\$ -	\$ -	
Fixed Rate Riders	\$ -	21	\$ -	\$ -	21	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5600	\$ -	\$ -	5600	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 284.76			\$ 293.37	\$ 8.61	3.02%
Line Losses on Cost of Power	\$ 0.1275	174	\$ 22.21	\$ 0.1275	174	\$ 22.21	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	5,600	\$ -	\$ -	5,600	\$ -	\$ -	
Riders	\$ -	5,600	\$ -	\$ -	5,600	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	5,600	\$ -	\$ -	5,600	\$ -	\$ -	
GA Rate Riders	\$ -	5,600	\$ -	\$ -	5,600	\$ -	\$ -	
Low Voltage Service Charge	\$ -	5,600	\$ -	\$ -	5,600	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	21	\$ -	\$ -	21	\$ -	\$ -	
Additional Fixed Rate Riders	\$ 0.11	21	\$ 2.31	\$ (0.33)	21	\$ (6.93)	\$ (9.24)	-400.00%
Additional Volumetric Rate Riders	\$ -	5,600	\$ -	\$ -	5,600	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 309.28			\$ 308.65	\$ (0.63)	-0.20%
RTSR - Network	\$ 0.0130	5,774	\$ 75.06	\$ 0.0131	5,774	\$ 75.64	\$ 0.58	0.77%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	5,774	\$ 43.31	\$ 0.0075	5,774	\$ 43.31	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 427.65			\$ 427.60	\$ (0.05)	-0.01%
Wholesale Market Service Charge (WMS)	\$ 0.0047	5,774	\$ 27.14	\$ 0.0047	5,774	\$ 27.14	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	5,774	\$ 3.46	\$ 0.0006	5,774	\$ 3.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	21	\$ 5.25	\$ 0.25	21	\$ 5.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	3,584	\$ 351.23	\$ 0.0980	3,584	\$ 351.23	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	1,008	\$ 158.26	\$ 0.1570	1,008	\$ 158.26	\$ -	0.00%
TOU - On Peak	\$ 0.2030	1,008	\$ 204.62	\$ 0.2030	1,008	\$ 204.62	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,177.61			\$ 1,177.56	\$ (0.05)	0.00%
HST	13%		\$ 153.09	13%		\$ 153.08	\$ (0.01)	0.00%
Ontario Electricity Rebate	23.5%		\$ (276.74)	23.5%		\$ (276.73)	\$ 0.01	
Total Bill on TOU			\$ 1,053.96			\$ 1,053.92	\$ (0.05)	0.00%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	260	kWh	
Demand	1	kW	
Current Loss Factor	1.0311		
Proposed/Approved Loss Factor	1.0311		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 15.20	2	\$ 30.40	\$ 15.66	2	\$ 31.32	\$ 0.92	3.03%
Distribution Volumetric Rate	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Fixed Rate Riders	\$ -	2	\$ -	\$ -	2	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 30.40			\$ 31.32	\$ 0.92	3.03%
Line Losses on Cost of Power	\$ 0.1275	8	\$ 1.03	\$ 0.1275	8	\$ 1.03	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
GA Rate Riders	\$ -	260	\$ -	\$ -	260	\$ -	\$ -	
Low Voltage Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	2	\$ -	\$ -	2	\$ -	\$ -	
Additional Fixed Rate Riders	\$ 0.05	2	\$ 0.10	\$ (0.13)	2	\$ (0.26)	\$ (0.36)	-360.00%
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 31.53			\$ 32.09	\$ 0.56	1.78%
RTSR - Network	\$ 4.0066	1	\$ 4.01	\$ 4.0235	1	\$ 4.02	\$ 0.02	0.42%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3571	1	\$ 2.36	\$ 2.3505	1	\$ 2.35	\$ (0.01)	-0.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 37.89			\$ 38.47	\$ 0.57	1.50%
Wholesale Market Service Charge (WMS)	\$ 0.0047	268	\$ 1.26	\$ 0.0047	268	\$ 1.26	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	268	\$ 0.16	\$ 0.0006	268	\$ 0.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	2	\$ 0.50	\$ 0.25	2	\$ 0.50	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	166	\$ 16.31	\$ 0.0980	166	\$ 16.31	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	47	\$ 7.35	\$ 0.1570	47	\$ 7.35	\$ -	0.00%
TOU - On Peak	\$ 0.2030	47	\$ 9.50	\$ 0.2030	47	\$ 9.50	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 72.97			\$ 73.54	\$ 0.57	0.78%
HST	13%		\$ 9.49	13%		\$ 9.56	\$ 0.07	0.78%
Ontario Electricity Rebate	23.5%		\$ (17.15)	23.5%		\$ (17.28)	\$ (0.13)	
Total Bill on TOU			\$ 65.31			\$ 65.82	\$ 0.51	0.78%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	278,500	kWh
Demand	800	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.45	12581	\$ 81,147.45	\$ 6.64	12581	\$ 83,537.84	\$ 2,390.39	2.95%
Distribution Volumetric Rate	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Fixed Rate Riders	\$ -	12581	\$ -	\$ -	12581	\$ -	\$ -	
Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 81,147.45			\$ 83,537.84	\$ 2,390.39	2.95%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
CBR Class B Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
GA Rate Riders	\$ 0.0050	278,500	\$ 1,392.50	\$ 0.0072	278,500	\$ (2,005.20)	\$ (3,397.70)	-244.00%
Low Voltage Service Charge	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Smart Meter Entity Charge (if applicable)	\$ -	12581	\$ -	\$ -	12581	\$ -	\$ -	
Additional Fixed Rate Riders	\$ 0.01	12581	\$ 125.81	\$ (0.03)	12581	\$ (377.43)	\$ (503.24)	-400.00%
Additional Volumetric Rate Riders	\$ -	800	\$ -	\$ -	800	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 82,665.76			\$ 81,155.21	\$ (1,510.55)	-1.83%
RTSR - Network	\$ 4.0017	800	\$ 3,201.36	\$ 4.0186	800	\$ 3,214.88	\$ 13.52	0.42%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3549	800	\$ 1,883.92	\$ 2.3483	800	\$ 1,878.64	\$ (5.28)	-0.28%
Sub-Total C - Delivery (including Sub-Total B)			\$ 87,751.04			\$ 86,248.73	\$ (1,502.31)	-1.71%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	287,161	\$ 1,349.66	\$ 0.0047	287,161	\$ 1,349.66	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	287,161	\$ 172.30	\$ 0.0006	287,161	\$ 172.30	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	12581	\$ 3,145.25	\$ 0.25	12581	\$ 3,145.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	287,161	\$ 34,373.21	\$ 0.1197	287,161	\$ 34,373.21	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 126,791.46			\$ 125,289.15	\$ (1,502.31)	-1.18%
HST	13%		\$ 16,482.89	13%		\$ 16,287.59	\$ (195.30)	-1.18%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 143,274.35			\$ 141,576.74	\$ (1,697.61)	-1.18%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0311	
Proposed/Approved Loss Factor	1.0311	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 32.07	1	\$ 32.07	\$ 33.03	1	\$ 33.03	\$ 0.96	2.99%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 32.07			\$ 33.03	\$ 0.96	2.99%
Line Losses on Cost of Power	\$ 0.1197	23	\$ 2.79	\$ 0.1197	23	\$ 2.79	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0003	750	\$ 0.23	\$ 0.0016	750	\$ (1.20)	\$ (1.43)	-633.33%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0005	750	\$ 0.38	\$ 0.38	
GA Rate Riders	\$ 0.0050	750	\$ 3.75	\$ 0.0072	750	\$ (5.40)	\$ (9.15)	-244.00%
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)			\$ 39.26			\$ 30.02	\$ (9.24)	-23.54%
RTSR - Network	\$ 0.0139	773	\$ 10.75	\$ 0.0140	773	\$ 10.83	\$ 0.08	0.72%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0081	773	\$ 6.26	\$ 0.0081	773	\$ 6.26	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 56.27			\$ 47.11	\$ (9.16)	-16.28%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	773	\$ 3.63	\$ 0.0047	773	\$ 3.63	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	773	\$ 0.46	\$ 0.0006	773	\$ 0.46	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 150.14			\$ 140.98	\$ (9.16)	-6.10%
HST	13%		\$ 19.52	13%		\$ 18.33	\$ (1.19)	-6.10%
Ontario Electricity Rebate	23.5%		\$ (35.28)	23.5%		\$ (33.13)		
Total Bill on Non-RPP Avg. Price			\$ 134.38			\$ 126.18	\$ (8.20)	-6.10%

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 **1.0311**

Proposed/Approved Loss Factor **1.0311**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 33.35	1	\$ 33.35	\$ 34.35	1	\$ 34.35	\$ 1.00	3.00%
Distribution Volumetric Rate	\$ 0.0209	2000	\$ 41.80	\$ 0.0215	2000	\$ 43.00	\$ 1.20	2.87%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0001	2000	\$ (0.20)	-\$ 0.0001	2000	\$ (0.20)	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 74.95			\$ 77.15	\$ 2.20	2.94%
Line Losses on Cost of Power	\$ 0.1197	62	\$ 7.45	\$ 0.1197	62	\$ 7.45	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0003	2,000	\$ 0.60	-\$ 0.0017	2,000	\$ (3.40)	\$ (4.00)	-666.67%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0005	2,000	\$ 1.00	\$ 1.00	-
GA Rate Riders	\$ 0.0050	2,000	\$ 10.00	-\$ 0.0072	2,000	\$ (14.40)	\$ (24.40)	-244.00%
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)			\$ 93.42			\$ 68.22	\$ (25.20)	-26.98%
RTSR - Network	\$ 0.0130	2,062	\$ 26.81	\$ 0.0131	2,062	\$ 27.01	\$ 0.21	0.77%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	2,062	\$ 15.47	\$ 0.0075	2,062	\$ 15.47	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 135.69			\$ 110.70	\$ (24.99)	-18.42%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,062	\$ 9.69	\$ 0.0047	2,062	\$ 9.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,062	\$ 1.24	\$ 0.0006	2,062	\$ 1.24	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,000	\$ 239.40	\$ 0.1197	2,000	\$ 239.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 386.02			\$ 361.03	\$ (24.99)	-6.47%
HST	13%		\$ 50.18	13%		\$ 46.93	\$ (3.25)	-6.47%
Ontario Electricity Rebate	23.5%		\$ (90.71)	23.5%		\$ (84.84)		
Total Bill on Non-RPP Avg. Price			\$ 345.49			\$ 323.12	\$ (22.37)	-6.47%

Appendix E

2027 Commodity Accounts Analysis Workform (2025)



Commodity Accounts Analysis Workform for 2027 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells
Drop down cells

Utility Name ENWIN Utilities Ltd.

Note 1

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

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

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

Year Selected

2024

Instructions:

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

For example:

- Scenario a - If 2024 balances were last approved on a final basis - Select 2024 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2024 balances were last approved on an interim basis and there are no changes to 2025 balances - Select 2025 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bii - If 2024 balances were last approved on an interim basis, there are changes to 2024 balances, and 2023 balances were last approved for disposition - Select 2023 and GA Analysis Workforms for 2024 and 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

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

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

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

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

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2025	\$ (3,317,656)	\$ (3,440,233)	\$ 110,317	\$ (3,329,917)	\$ (12,261)	\$ 22,737,892	-0.1%

Account 1588 Reconciliation Summary

2025	0.4%
Cumulative Balance	0.0%

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

Commodity Accounts Analysis Workform

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

Year	2025			
Total Metered excluding WMP	C = A+B	2,000,070,354	kWh	100%
RPP	A	1,007,162,286	kWh	50.4%
Non-RPP	B = D+E	992,908,068	kWh	49.6%
Non-RPP Class A	D	494,592,952	kWh	24.7%
Non-RPP Class B*	E	498,315,116	kWh	24.9%

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

Note 3 GA Billing Rate

GA is billed on the

1st Estimate

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

Yes

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

Yes

Note 4 Analysis of Expected GA Amount

Year	2025									
	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 (\$)	
Calendar Month	F	G	H	I = F-G+H	J	K = I*J	L	M = FL	N=M-K	
January	44,588,030			44,588,030	0.08390	\$ 3,740,936	0.04110	\$ 1,832,568	\$ (1,908,368)	
February	40,000,117			40,000,117	0.08900	\$ 3,560,010	0.00300	\$ 120,000	\$ (3,440,010)	
March	41,462,083			41,462,083	0.04110	\$ 1,704,092	0.06950	\$ 2,881,615	\$ 1,177,523	
April	39,527,698			39,527,698	0.00300	\$ 118,583	0.06920	\$ 2,735,317	\$ 2,616,734	
May	39,063,976			39,063,976	0.04010	\$ 1,566,465	0.13490	\$ 5,269,730	\$ 3,703,265	
June	42,547,148			42,547,148	0.08900	\$ 3,786,596	0.05970	\$ 2,540,065	\$ (1,246,531)	
July	48,354,364			48,354,364	0.11590	\$ 5,604,271	0.11440	\$ 696,303	\$ (4,907,968)	
August	46,442,842			46,442,842	0.00300	\$ 139,329	0.03010	\$ 1,397,930	\$ 1,258,601	
September	43,024,194			43,024,194	0.00300	\$ 129,073	0.06190	\$ 2,663,198	\$ 2,534,125	
October	40,022,586			40,022,586	0.07480	\$ 2,993,689	0.04890	\$ 1,957,104	\$ (1,036,585)	
November	42,664,223			42,664,223	0.03960	\$ 1,689,503	0.01820	\$ 776,489	\$ (913,014)	
December	45,664,174			45,664,174	0.02230	\$ 1,018,311	-0.00290	\$ (132,426)	\$ (1,150,737)	
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	513,361,436	-	-	513,361,436		\$ 26,050,958		\$ 22,737,892	\$ (3,313,066)	

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
513,257,286	513,361,436	- 104,150	0.04407	\$ (4,590)

*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	\$ (3,313,066)
----------------------------	----------------

Calculated Loss Factor	1.0302
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0311
Difference	-0.0009

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.

ENWIN is able to obtain actual billed usage from its Customer Information System that is prorated into the proper month based on the meter read start and end date. Therefore, actual usage applicable to each calendar month is able to be obtained and there is not a need to adjust for the previous or current month's unbilled estimates in columns G and H.

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

N/A. Below 1% threshold.

Note 5 Reconciling Items

Item	Amount	Explanation	Principal Adjustments
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ (3,440,233)		Principal Adjustment on DVA Continuity Schedule
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year			If "no", please provide an explanation
CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year			
2a Remove prior year end unbilled to actual revenue differences			
2b Add current year end unbilled to actual revenue differences			
3a Significant prior period billing adjustments recorded in current year	\$ 5,196	Impact of cancell/rebills on GA revenue / costs recored in 2025	No
3b Significant current period billing adjustments recorded in other year(s)			and Commodity Accounts Analysis Workform
4 CT 148 prior period adjustments recorded in the current year			
5a IESO Settlement Adjustments - within 24 months of IESO invoice			
5b IESO Settlement Adjustments - outside of 24 months of IESO invoice			
6 Differences in actual system losses and billed TLFs	\$ 124,492	Difference between estimated loss impact included in expected balance in Commodity Accounts Analysis	No
7 Differences in GA IESO posted rate and rate charged on IESO invoice	\$ (19,371)	Variance attributable to Actual GA Rate billed by IESO vs. Posted Actual GA Rate	No
8			and Commodity Accounts Analysis Workform
9			
10			

Adjusted Net Change in Principal Balance in the GL	\$ (3,329,917)
Net Change in Expected GA Balance in the Year Per Analysis	\$ (3,317,656)
Unresolved Difference	\$ (12,261)
Unresolved Difference as % of Expected GA Payments to IESO	-0.1%



Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power				Purchased	Account 1588 as % of Account 4705
	Transactions ¹	Principal Adjustments ²	Reconciling Items ³	Total Activity in Calendar Year		
2025	714,617	-	-	714,617	172,034,614	0.4%
Cumulative	714,617	-	-	714,617	-	0.0%

Notes

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

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

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

Note 7a **Principal Adjustments Breakdown**

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

Note 7b **Reconciling Items**

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

Ontario Energy Board

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

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

Account 1589 - RSVA Global Adjustment			
	Adjustment Description	Amount	To be reversed in current application?
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. 2025 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ration of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

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

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	Reversal of prior year CT-148 true-up of GA Charges based on actual 1 Non-RPP volumes		
	2 Reversal of Unbilled to actual revenue differences		
	3		

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		

	4			
	5			
	6			
	7			
	8			
	Total Reversal Principal Adjustments		-	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
	Total Current Year Principal Adjustments		-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-	

Account 1589 - RSVA Global Adjustment				
Year	Adjustment Description		Amount	Year Recorded in GL
Reversals of prior year principal adjustments				
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual		
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
Total Reversal Principal Adjustments			-	
Current year principal adjustments				
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
Total Current Year Principal Adjustments			-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model			-	

Account 1589 - RSVA Global Adjustment				
Year	Adjustment Description		Amount	Year Recorded in GL
Reversals of prior year principal adjustments				
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual		
	2	Reversal of Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
Total Reversal Principal Adjustments			-	
Current year principal adjustments				
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2	Unbilled to actual revenue differences		
	3			
	4			
	5			
	6			
	7			
	8			
Total Current Year Principal Adjustments			-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model			-	

	<u>Account 1589 - RSVA Global Adjustment</u>			
Year	Adjustment Description	Amount	Year Recorded in GL	
	<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of prior year CT-148 true-up of GA Charges based on actual			
	2 Reversal of Unbilled to actual revenue differences			
	3			
	4			

	4			
	5			
	6			
	7			
	8			
	Total Reversal Principal Adjustments		-	
	Current year principal adjustments			
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of 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		-	

Account 1588 - RSVA Power				
Year	Adjustment Description		Amount	Year Recorded in GL
Reversals of prior year principal adjustments				
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
Total Reversal Principal Adjustments			-	
Current year principal adjustments				
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
Total Current Year Principal Adjustments			-	
Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model			-	

Account 1588 - RSVA Power				
Year	Adjustment Description		Amount	Year Recorded in GL
Reversals of prior year principal adjustments				
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Reversal of Unbilled to actual revenue differences		
	4			
	5			
	6			
	7			
	8			
Total Reversal Principal Adjustments			-	
Current year principal adjustments				
	1	CT 148 true-up of GA Charges based on actual RPP volumes		
	2	Reversal of CT 1142/142 true-up based on actuals		
	3	Unbilled to actual revenue differences		
	4			
	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			-	

	<u>Account 1588 - RSVA Power</u>		
Year	Adjustment Description	Amount	Year Recorded in GL
	<i>Reversals of prior year principal adjustments</i>		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		

	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments		-
	Current year principal adjustments		
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	
	2	Unbilled to actual revenue differences	
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments		-
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-

	Account 1589 - RSVA Global Adjustment		
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	1	Reversal of prior year CT-148 true-up of GA Charges based on actual	
	2	Reversal of Unbilled to actual revenue differences	
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments		-
	Current year principal adjustments		
	1	CT 148 true-up of GA Charges based on actual Non-RPP volumes	
	2	Unbilled to actual revenue differences	
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments		-
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-

	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments		-
	Current year principal adjustments		
	1	CT 148 true-up of GA Charges based on actual RPP volumes	
	2	CT 1142 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		-

	Account 1588 - RSVA Power		
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	1	Reversal of CT 148 true-up of GA Charges based on actual RPP volumes	
	2	Reversal of CT 1142 true-up based on actuals	
	3	Reversal of Unbilled to actual revenue differences	
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments		-
	Current year principal adjustments		
	1	CT 148 true-up of GA Charges based on actual RPP volumes	
	2	CT 1142 true-up based on actuals	
	3	Unbilled to actual revenue differences	
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments		-
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model		-

Appendix F
2027 IRM Checklist

2027 IRM Checklist

ENWIN Utilities Ltd.
EB-2026-0035

Date: August 12, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Application: Manager's Summary, Table 1
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Application, p.7
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendix B
3	Current tariff sheet, PDF	Appendix A
3	Supporting documentation (e.g., relevant past decisions, RRWF etc.)	N/A
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Application, p.6
3	Static uniform resource locator (URL) to the distributor's website	Application, p.6 Manager's Summary, p.10
3	Text searchable PDF format for all documents	Yes
3	2027 IRM Checklist	Appendix F
3 - 4	Certifications required by a senior officer to support the application as indicated in Chapter 1 of the Filing Requirements	Appendix G
4	Disclosures if generative artificial intelligence used	Appendix G
3.1.3 Standardized OEB Models Provided		
5	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Manager's Summary p. 11 2027 IRM Rate Generator Model, Tabs 2 and 4
5	File the Commodity Accounts Analysis Workform	Appendix E
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
3.2.3 Rate Design for Residential Electricity Customers		
Applicable only to distributors that have not completed the residential rate design transition		
8	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates		
No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB		Manager's Summary, pp. 12-14 2027 IRM Rate Generator Model, Tabs 10-15
3.2.5 Low Voltage Service Rates (optional)		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	N/A
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	N/A
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	N/A
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	N/A
9	Provide proposed Low Voltage rates by customer class to reflect these costs	N/A
3.2.6 Review and Disposition of Group 1 DVA Balances		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Yes
10 - 11	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	Manager's Summary, pp. 16-17
10 - 11	Explanation of any variance between amounts proposed for disposition and amounts reported in RRR, by account	Manager's Summary, pp. 16-17
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"	Manager's Summary, p. 15
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Manager's Summary, pp.17, 20, 21-22, 24 2026 IRM Rate Generator Model, Tabs 6.1, 6.2 and 7
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	Manager's Summary, p.19 2026 IRM Rate Generator Model, Tab 1 Appendix E, Tab 1
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Appendix E
12	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A
12	Supporting explanation and evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	N/A
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	N/A
3.2.6.2 Capacity Based Recovery (CBR)		
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	Manager's Summary pp.20-22
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	Manager's Summary p.22
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Manager's Summary p.22
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	Manager's Summary p.22
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts		
16	If a distributor is requesting rate rider(s) for current rate year to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the most recent OEB decision where the LRAM-eligible amount was approved or confirmed, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model.	Manager's Summary, p.23-24 2026 IRM Rate Generator Model, Tab 19
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
16	Statement whether it is requesting an LRAMVA for distribution-rate funded NWS activities, excluding Stream 2 local electricity demand-side management (eDSM) programs	Manager's Summary p.24
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)		
16 - 17	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Yes
16 - 17	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
3.2.9 Z-Factor Claims		
17	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
17	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.9.1 Z-Factor Filing Guidelines		
17	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
17 - 18	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
3.2.9.2 Recovery of Z-Factor Costs		
18	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A

2027 IRM Checklist

ENWIN Utilities Ltd.
EB-2026-0035

Date: August 12, 2026

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
18	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A
18	Residential rate rider to be proposed on fixed basis	N/A
18	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.10 Off-Ramps		
18 - 19	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
18 - 19	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	Manager's Summary, pp.9-10
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests		
19	If a Stream 2 local eDSM program funding request is submitted as part of the IRM application, distributors should input the resulting rate riders in Tab 19 - Additional Rates of the rate generator model	N/A
19	Impact of the eDSM rate rider should be included in the overall analysis of bill impacts and rate mitigation	N/A
3.2.12 Capacity Allocation Model		
19 - 20	Provide information to demonstrate how the Capacity Allocation Model has been established. Includes, but not limited to, - Information related to agreed and paid committed capacity - Constructed capacity - Projections for future customer connections - Description of system expansion - Basis and rationale for establishing the CAM	N/A
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
21 - 22	Evidence of passing "Means Test"	N/A
21 - 22	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
21 - 22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
22 - 24	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
22 - 24	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
24	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
24	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
24	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
24	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
24	Details by project for the proposed capital spending plan for the expected in-service year	N/A
24	Description of the proposed capital projects and expected in-service dates	N/A
24	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
25	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of NWS to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's NWS Guidelines	N/A
3.3.2.3 Assessment of Materiality		
25 - 26	Calculate the maximum allowable capital amount	N/A
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
27 - 28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A
27 - 28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A
28	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance	N/A
28	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	N/A
28	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	N/A

Appendix G
Certification of Evidence

Certification of Evidence – ENWIN 2027 IRM Rate Application

I, Garry Rossi, President & CEO of ENWIN Utilities Ltd. (“ENWIN”), to the best of my knowledge, hereby make the following certifications regarding the evidence filed in ENWIN’s 2027 IRM Rate Application:

- The application and evidence filed in support of the application does not include any personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*) unless it is filed in accordance with Rule 9A of the Ontario Energy Board’s (“OEB”) Rules of Practice and Procedure and the OEB’s Practice Direction on Confidential Filings, as applicable.
- The application and evidence filed is accurate, consistent and complete; and ENWIN has the appropriate processes and internal controls for the preparation, review, verification and oversight of all deferral and variance account balances being disposed.
- The application and evidence filed was prepared without the use of generative artificial intelligence (“AI”).



Garry Rossi
President & CEO

August 11, 2026

Date