

August 14, 2025

VIA RESS

Mr. Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street
27th Floor, Box 2319
Toronto, ON M4P 1E4
Email: registrar@oeb.ca

Dear Mr. Murray;

**RE: ALECTRA UTILITIES CORPORATION (“ALECTRA UTILITIES”) INCENTIVE
REGULATION MECHANISM (“IRM”) APPLICATION FOR 2026 ELECTRICITY
DISTRIBUTION RATES AND CHARGES (EB-2025-0055)**

Alectra Utilities Corporation (“Alectra Utilities”) submits its electricity distribution rate (“EDR”) application for approval of proposed distribution rates and other charges in the Horizon Utilities, Brampton, PowerStream, Enersource, and Guelph Hydro Rate Zones (“RZ”) effective January 1, 2026. The proposed 2026 rates are based on 2025 rates adjusted by the Ontario Energy Board’s (“OEB”) Price Cap Index Adjustment Mechanism formula.

This application is being filed in accordance with the OEB’s *Filing Requirements for Electricity Distribution Rate Applications – Chapter 3 Incentive Rate-Setting Applications*, issued June 19, 2025 (the “Chapter 3 Filing Requirements”).

This application includes live versions of the following:

- 2026 IRM Checklist
- Rate Generator Models
- Commodity Accounts Analysis Workforms
- Renewable Generation Connection Rate Protection (“RGCRP”) Models
- Prospective LRAMVA Rate Rider Calculation
- Capitalization Policy Impact Model
- Earnings Sharing Mechanism Calculation

Alectra Utilities has filed an electronic version of this application via the OEB’s RESS filing system.

Should you have any questions or require additional information, please do not hesitate to contact the undersigned.

Yours truly,

A handwritten signature in black ink, appearing to be 'N. Yeates', with a stylized flourish at the end.

Natalie Yeates
Director, Regulatory Affairs & Reporting
natalie.yeates@alectrautilities.com

cc: Charles Keizer, Torys LLP

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

AND IN THE MATTER OF an Application by Alectra Utilities
Corporation to the Ontario Energy Board for an Order or Orders
approving or fixing just and reasonable rates and other service
charges for the distribution of electricity as of January 1, 2026.

APPLICATION

1 Alectra Utilities Corporation (the “Applicant” or “Alectra Utilities”), is a corporation incorporated
2 under the *Ontario Business Corporations Act*, and is licenced by the Ontario Energy Board
3 (the “OEB”) to own and operate electricity distribution facilities under licence number ED-
4 2016-0360.

5 Alectra Utilities hereby applies to the OEB pursuant to section 78 of the *Ontario Energy Board*
6 *Act, 1998*, as amended (the “OEB Act”), for orders approving:

- 7 a. Electricity distribution rates and charges in the Horizon Utilities, Brampton,
8 PowerStream, Enersource and Guelph Hydro Rate Zones (“RZs”) effective January 1,
9 2026, based on 2025 rates adjusted by the OEB’s Price Cap Index Adjustment
10 Mechanism formula;
- 11 b. Clearance of the balances recorded in Alectra Utilities’ Group 1 deferral and variance
12 accounts, by means of class-specific rate riders effective January 1, 2026 to December
13 31, 2026;
- 14 c. Recovery of Renewable Generation Connection Rate Protection (“RGCRP”) funding;
15 and
- 16 d. Recovery of the previously approved LRAM-eligible amounts for 2026 adjusted by the
17 OEB’s Price Cap Index Adjustment Mechanism formula.

- 1 e. Accounting Orders to establish two new deferral and variance accounts to track
2 depreciation impacts related to expected changes to useful lives and changes to direct
3 labour capitalization;

4 This Application is prepared in accordance with the OEB's:

- 5 a. *Filing Requirements for Electricity Distribution Rate Applications*, issued June 19, 2025
6 (the "Filing Requirements");
7 b. *Report of the Board: Renewed Regulatory Framework for Electricity Distributors: A*
8 *Performance-Based Approach*, dated October 18, 2012; and
9 c. *Handbook for Utility Rate Applications*, dated October 13, 2016.

10 This Application is supported by pre-filed written evidence which may be amended from time
11 to time. For the reasons set out in this Application, Alectra Utilities submits that the proposed
12 distribution rates and other charges are just and reasonable.

13 **PROPOSED EFFECTIVE DATE**

14 Alectra Utilities requests that the OEB make its Final Rate Order effective January 1, 2026. If
15 the OEB does not expect that the Final Rate Order will be issued by such date, the Applicant
16 requests an Order declaring its current (i.e., 2025) distribution rates and charges to be
17 effective on an interim basis as of January 1, 2026. Further, the Applicant requests that the
18 OEB approve rate riders to facilitate the recovery of any differences between the interim rates
19 and the actual rates from January 1, 2026, until the implementation date of the OEB's Decision
20 and Order establishing final rates and charges.

21 **FORM OF HEARING REQUESTED**

22 Alectra Utilities requests that the elements of this Application be heard by way of written
23 hearing.

CONTACT INFORMATION

Alectra Utilities requests that copies of all documents filed with the OEB by each party to this proceeding be served on the Applicant and the Applicant's counsel as follows:

The Applicant:

Christine E. Long
Vice-President, Regulatory Affairs and Privacy Officer
Alectra Utilities Corporation
2185 Derry Road West,
Mississauga, Ontario, L5N 7A6
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Natalie Yeates
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The Applicant's Counsel:

Charles Keizer
Torys LLP
79 Wellington St West,
Toronto, Ontario, M5K 1N2
Tel: (416) 865-7512
Email: ckeizer@torys.com

1 Dated at Mississauga, Ontario this 14th day of August, 2025.

2

3

ALECTRA UTILITIES CORPORATION

4

Christine E. Long

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6

Christine E. Long, LL.B

7

Vice-President, Regulatory Affairs and Privacy Officer

CERTIFICATION OF THE EVIDENCE

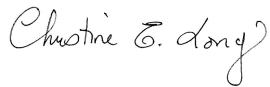
As Executive Vice-President and Chief Financial Officer of Alectra Inc., I certify that, to the best of my knowledge, the evidence filed in this Application is accurate, consistent and complete. I also certify that Alectra Utilities has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed.

A handwritten signature in black ink, appearing to read 'Danielle Diaz', is written over a horizontal line.

Danielle Diaz, CPA, CA
Executive Vice-President and Chief Financial Officer

CERTIFICATION REGARDING PERSONAL INFORMATION

As Vice-President Regulatory Affairs and Privacy Officer of Alectra Utilities Corporation, I certify that, to the best of my knowledge, the evidence filed in this Application does not include any personal information, as defined in the *Freedom of Information and Protection of Privacy Act*, that is not otherwise redacted in accordance with Rule 9A of the OEB's *Rules of Practice and Procedure*.



Christine E. Long, LL.B
Vice-President Regulatory Affairs and Privacy Officer

EXECUTIVE OVERVIEW

This Executive Overview provides a summary of the structure and key aspects of this Application.

Application Structure

Exhibit 2 sets out the IRM-related evidence in respect of the Applicant's individual rate zones, including 2026 Price Cap Incentive Rate-setting ("IR") adjustments; deferral and variance account disposition; Lost Revenue Adjustment Mechanism Variance Account ("LRAMVA"); Renewable Generation Connection Rate Protection ("RGCRP") and Earnings Sharing Mechanism("ESM"). Exhibit 3 includes attachments in support of various aspects of the Application. The 2026 IRM Checklist is filed as Attachment 6.

Proposed Effective Date of Rate Order

A list of requested approvals is set out in the Application at Exhibit 1, Tab 1, Schedule 2. Alectra Utilities proposes that the OEB make its Rate Order, together with the other relief sought in this Application, effective January 1, 2026. In addition, Alectra Utilities requests that the OEB declare each of the respective RZ's current (i.e., 2025) rates as interim effective January 1, 2026, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates, effective January 1, 2026. Further, Alectra Utilities requests that the OEB approve rate riders that would provide for the recovery of foregone revenue for the period from January 1, 2026 to the implementation date of the 2026 Tariff of Rates and Charges.

Conclusion

Alectra Utilities respectfully requests that the OEB approve the relief sought in this Annual Filing.

1 INCENTIVE REGULATION MECHANISM (“IRM”)

2 MANAGER’S SUMMARY

3 Alectra Utilities is applying for distribution rates and other charges, pursuant to a Price Cap IR,
4 effective January 1, 2026. This application impacts customers in 17 communities including: the
5 Cities of Hamilton and St. Catharines in the Horizon Utilities RZ; the City of Brampton in the
6 Brampton RZ; the Cities of Barrie, Markham, Vaughan and the Towns of Aurora, Richmond Hill,
7 Alliston, Beeton, Bradford West Gwillimbury, Penetanguishene, Thornton, and Tottenham, in the
8 PowerStream RZ; the City of Mississauga, in the Enersource RZ; and the City of Guelph and the
9 Village of Rockwood, in the Guelph Hydro RZ.

10 Alectra Utilities has completed the OEB’s Rate Generator Model (“RGM”) and Commodity
11 Accounts Analysis Workforms, where applicable. This Application has been prepared in
12 accordance with the updated Chapter 3 of the Board’s *Filing Requirements for Electricity*
13 *Distribution Rate Applications* (the “Chapter 3 Filing Requirements”), dated June 19, 2025,
14 including the key OEB reference documents listed therein, and the *Letter from the Board to Rate-*
15 *regulated Electricity Distributors and All Other Interested Stakeholders re: Updated Filing*
16 *Requirements for Electricity Distribution Rate Applications, Chapter 3*, dated June 19,
17 2025.

18 This Application incorporates, or will incorporate, the following guidelines, reports and policy
19 changes, where appropriate for all rate zones:

- 20 • *Guideline (G-2008-0001) on Retail Transmission Service Rates - October 22, 2008*
21 *(Revision 3.0 June 22, 2011 and any subsequent updates);*
- 22 • *Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity*
23 *Distributors - July 14, 2008;*
- 24 • *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's*
25 *Electricity Distributors - September 17, 2008;*
- 26 • *Addendum to the Supplemental Report of the Board on 3rd Generation Incentive*
27 *Regulation for Ontario's Electricity Distributors - January 28, 2009;*

- 1 • *Report of the Board on Electricity Distributors' Deferral and Variance Account Review*
2 *Initiative (EDDVAR) - July 31, 2009;*
- 3 • *Report of the Board: Renewed Regulatory Framework for Electricity Distributors: A*
4 *Performance-Based Approach - October 18, 2012;*
- 5 • *Report of the Board: Rate Setting Parameters and Benchmarking under the Renewed*
6 *Regulatory Framework for Ontario's Electricity Distributors - corrected December 4,*
7 *2013;*
- 8 • *Board Policy (EB-2012-0410) - A New Distribution Rate Design for Residential Electricity*
9 *Customers - April 2, 2015;*
- 10 • *Report of the Ontario Energy Board - Defining Ontario's Typical Electricity Customer –*
11 *April 14, 2016;*
- 12 • *Report of the Board: New Policy Options for the Funding of Capital Investments: The*
13 *Advanced Capital Module - September 18, 2014*
- 14 • *Report of the Ontario Energy Board - New Policy Options for the Funding of Capital*
15 *Investments: Supplemental Report – January 22, 2016;*
- 16 • *OEB Letter: Applications for 2023 Electricity Distribution Rates – December 1, 2021;*
- 17 • *OEB Letter: Incremental Capital Modules During Extended Deferred Rebasing Periods –*
18 *February 10, 2022*
- 19 • *Guidance on Wholesale Market Service Accounting for Capacity Based Demand*
20 *Response (CBDR) and new IESO Charge Type 9920 – March 29, 2016;*
- 21 • *Accounting Guidance related to Accounts 1588 RSVA Power, and 1589 RSVA Global*
22 *Adjustment – February 21, 2019;*
- 23 • *Accounting Procedures Handbook Update – Accounting Guidance – May 23, 2023*
- 24 • *OEB Letter: Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory*
25 *or Legislated Tax Rules for Capital Cost Allowance – July 25, 2019;*

- 1 • *OEB Letter: Adjustments to Correct for Errors in Electricity Distributor “Pass-Through”*
2 *Variance Accounts After Disposition – October 31, 2019*
- 3 • *Guidelines for Electricity Distributors' Conservation and Demand Management - April 26,*
4 *2012 (2012 CDM Guidelines);*
- 5 • *Report of the Ontario Energy Board - Updated Policy for the Lost Revenue Adjustment*
6 *Mechanism Calculation: Lost Revenues and Peak Demand Savings from Conservation*
7 *and Demand Management Programs – May 19, 2016;*
- 8 • *Guidelines for Electricity Distributors' Conservation and Demand Management -*
9 *December 19, 2014 (2014 CDM Guidelines) – Updated August 11, 2016;*
- 10 • *Updated Guidance on LRAM Variance Account 1568 – New Sub-Account 1568-0001*
11 *LRAMVA Demand Response – July 18, 2017;*
- 12 • *Conservation and Demand Management Guidelines for Electricity Distributors –*
13 *December 20, 2021 (2021 CDM Guidelines);*
- 14 • *Guidance on Prospective Lost Revenue Adjustment Mechanism (LRAM) Amounts –*
15 *2024 Rates;*
- 16 • *Non-Wires Solutions Guidelines for Electricity Distributors (2024 NWS Guidelines) –*
17 *March 28, 2024*
- 18 • *Electric Vehicle Charging Rate Overview – Final Report (EB-2023-0071) – March 31,*
19 *2025*

20 Alectra Utilities provides a summary of the relief sought in respect of specific rate zones, below.

Description / Item	Summary of Request				
	Horizon Utilities RZ	Brampton RZ	PowerStream RZ	Enersource RZ	Guelph Hydro RZ
Annual Adjustment Mechanism	Yes	Yes	Yes	Yes	Yes
Revenue-to-Cost Ratio Adjustments	No	No	No	No	No
Shared Tax Adjustments	No	No	No	No	No
Retail Transmission Service Rates	Yes	Yes	Yes	Yes	Yes
Low Voltage Service Rates	No	No	No	No	No
Group 1 Deferral and Variance Accounts Disposition/Recovery	Yes	Yes	Yes	Yes	Yes
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	Yes	Yes	Yes	Yes	Yes
Group 2 Deferral and Variance Accounts Disposition	No	No	No	No	No
Residential Rate Design (i.e., transitioning of fully fixed rates)	No	No	No	No	No
Z-factor claims	No	No	No	No	No
Incremental Capital Module / Advanced Capital Module	No	No	No	No	No
Rate Year Alignment	No	No	No	No	No
Requests for new utility-specific DVAs	Yes	Yes	Yes	Yes	Yes
Renewable Generation and/or Smart Grid Funding Adder	No	Yes	Yes	Yes	No
Correction to Previously Disposed DVA Balances	No	No	No	No	No
Non-mechanistic changes (i.e., creation or addition of a new rate class)	No	No	No	No	No
Rate Design where bill mitigation plans need consideration	No	No	No	No	No
Other Items/Requests of note	ESM update (Year 8)				ESM Update (Year 6)

Horizon Utilities RZ

Alectra Utilities is seeking OEB approval of the following items for the Horizon Utilities RZ:

- a. 2026 distribution rates effective January 1, 2026 based on 2025 rates adjusted by the OEB's Price Cap Index Adjustment Mechanism formula;

- b. The clearance of the 2024 balances recorded in Group 1 deferral and variance accounts by means of class-specific rate riders effective January 1, 2026 to December 31, 2026;
- c. The clearance of the balance in the 1589 Account RSVA - Global Adjustment and 1580 Account RSVA Wholesale Market Service Charge – Sub Account CBR B attributed to new Class A and new Class B customers as of July 1, 2024, by means of customer-specific bill adjustments for each new Class A and new Class B customer;
- d. An adjustment to the retail transmission service rates effective January 1, 2026;
- e. Disposition of previously approved LRAM-eligible amounts; and
- f. Current (i.e., 2025) rates provided in Attachment 1 be declared interim effective January 1, 2026, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2026.

Brampton RZ

Alectra Utilities is seeking OEB approval of the following items for the Brampton RZ:

- a. 2026 distribution rates effective January 1, 2026 based on 2025 rates adjusted by the OEB's Price Cap Index Adjustment Mechanism formula;
- b. The clearance of the 2024 balances recorded in Group 1 deferral and variance accounts by means of class-specific rate riders effective January 1, 2026 to December 31, 2026;
- c. The clearance of the balance in the 1589 Account RSVA - Global Adjustment and 1580 Account RSVA Wholesale Market Service Charge – Sub Account CBR B attributed to new Class A and new Class B customers as of July 1, 2024, by means of customer-specific bill adjustments for each new Class A and new Class B customer;
- d. An adjustment to the retail transmission service rates effective January 1, 2026;
- e. Recovery of RGCRP funding;
- f. Disposition of previously approved LRAM-eligible amounts; and

- 1 g. Current (i.e., 2025) rates provided in Attachment 2 be declared interim effective
2 January 1, 2026, as necessary, if the preceding approvals cannot be issued by the
3 OEB in time to implement final rates effective January 1, 2026.

4 **PowerStream RZ**

5 Alectra Utilities is seeking OEB approval of the following items for the PowerStream RZ:

- 6 a. 2026 distribution rates effective January 1, 2026 based on 2025 rates adjusted by the
7 OEB's Price Cap Index Adjustment Mechanism formula;
- 8 b. The clearance of the 2024 balances recorded in Group 1 deferral and variance
9 accounts by means of class-specific rate riders effective January 1, 2026 to December
10 31, 2026;
- 11 c. The clearance of the balance in the 1589 Account RSVA - Global Adjustment and
12 1580 Account RSVA Wholesale Market Service Charge – Sub Account CBR B
13 attributed to new Class A and new Class B customers as of July 1, 2024, by means of
14 customer-specific bill adjustments for each new Class A and new Class B customer;
- 15 d. An adjustment to the retail transmission service rates effective January 1, 2026;
- 16 e. Recovery of RGCRP funding;
- 17 f. Disposition of previously approved LRAM-eligible amounts; and
- 18 g. Current (i.e., 2025) rates provided in Attachment 3 be declared interim effective
19 January 1, 2026, as necessary, if the preceding approvals cannot be issued by the
20 OEB in time to implement final rates effective January 1, 2026.

21 **Enersource RZ**

22 Alectra Utilities is seeking OEB approval of the following items for the Enersource RZ:

- 23 a. 2026 distribution rates effective January 1, 2026 based on 2025 rates adjusted by the
24 OEB's Price Cap Index Adjustment Mechanism formula;
- 25 b. The clearance of the 2024 balances recorded in Group 1 deferral and variance
26 accounts by means of class-specific rate riders effective January 1, 2026 to December
27 31, 2026;

- c. The clearance of the balance in the 1589 Account RSVA - Global Adjustment and 1580 Account RSVA Wholesale Market Service Charge – Sub Account CBR B attributed to new Class A and new Class B customers as of July 1, 2024, by means of customer-specific bill adjustments for each new Class A and new Class B customer;
- d. An adjustment to the retail transmission service rates effective January 1, 2026;
- e. Recovery of RGCRP funding;
- f. Disposition of previously approved LRAM-eligible amounts; and
- g. Current (i.e., 2025) rates provided in Attachment 4 be declared interim effective January 1, 2026, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2026.

Guelph Hydro RZ

Alectra Utilities is seeking OEB approval of the following items for the Guelph Hydro RZ:

- a. 2026 distribution rates effective January 1, 2026 based on 2025 rates adjusted by the OEB's Price Cap Index Adjustment Mechanism formula;
- b. The clearance of the 2024 balances recorded in Group 1 deferral and variance accounts by means of class-specific rate riders effective January 1, 2026 to December 31, 2026;
- c. The clearance of the balance in the 1589 Account RSVA - Global Adjustment and 1580 Account RSVA Wholesale Market Service Charge – Sub Account CBR B attributed to new Class A and new Class B customers as of July 1, 2024, by means of customer-specific bill adjustments for each new Class A and new Class B customer;
- d. An adjustment to the retail transmission service rates effective January 1, 2026;
- e. Disposition of previously approved LRAM-eligible amounts; and
- f. Current (i.e., 2025) rates provided in Attachment 5 be declared interim effective January 1, 2026, as necessary, if the preceding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2026.

CAPITALIZATION POLICY

Alectra Utilities conformed its capitalization policy in 2017 (as a result of the consolidation through which Alectra Utilities was formed, and as required under the International Financial Reporting Standards (“IFRS”)) to align the capitalization policies for the Alectra Utilities rate zones.

IFRS 10 *Consolidated Financial Statements*, states that uniform accounting policies have to be adopted for like transactions in a group of companies. Further, IFRS 3 *Business Combinations* prescribes that the accounting policies of the parties to the merger should align to the acquirer’s policy. IFRS 3 provides guidance on identifying the acquirer by assessing the relative voting rights in the combined entity after the merger; the acquirer being the combining entity whose owners, as a group, receive the largest portion of voting rights in the combined entity.

For the predecessor companies that formed Alectra Utilities, PowerStream is the acquirer in accordance with IFRS 3 and IFRS 10. Consequently, Alectra Utilities adopted the PowerStream capitalization policy.

In 2017, the capitalization policies of the former Enersource, Horizon Utilities, and Brampton changed to conform to the capitalization policy of the acquirer (as identified by IFRS), the former PowerStream. In 2019, the capitalization policy of the former Guelph Hydro was changed to conform to the capitalization policy of the former PowerStream.

In the 2018 EDR Application proceeding (EB-2017-0024), the OEB issued a Decision and Partial Accounting Order¹, directing Alectra Utilities to establish three new deferral accounts to track the change in capitalization policy for the Horizon Utilities, Enersource and Brampton RZs. In the 2018 EDR Application Decision, the OEB stated that:

“For the remainder of the Custom IR term, the effect on earnings resulting from the change in the capitalization policy will be dealt with through the ESM. Once the Custom IR term ends, the Horizon Utilities RZ will move to Price Cap IR per the MAADs policy, and it will be treated consistently with the Brampton and Enersource RZs. Alectra Utilities shall retain the deferral account opened for Horizon Utilities RZ,

¹ Decision and Partial Accounting Order, EB-2017-0024, December 20, 2017.

1 *however, the first entries to the account shall begin January 1, 2020. The Brampton*
2 *and Enersource RZs are on Price Cap IR. For these rates zones, the OEB finds it*
3 *appropriate to retain the balances recorded in the deferral accounts approved in the*
4 *Decision and Partial Accounting Order effective February 1, 2017.*

5 In its Decision on Confidentiality and Procedural Order No. 3 in Alectra Utilities' 2019 EDR
6 Application, the OEB deferred the capitalization policy issue, of calculating the capitalization
7 impact for the purpose of recording balances in the deferral accounts, to Alectra Utilities' 2020
8 EDR Application.

9 In the OEB's Partial Decision and Order in Alectra Utilities' 2020 EDR Application, the OEB found
10 that the impact of the change in capitalization policy should be determined using the Account
11 1576 approach, and consistent with this approach, the balances should be disposed at Alectra
12 Utilities next rebasing application. Further, the OEB established a deferral account for the Guelph
13 Hydro RZ on the same basis as the deferral accounts for the Horizon Utilities, Brampton and
14 Enersource RZs, with the first entry to the account effective January 1, 2020.²

15 During the 2020 EDR Application proceeding, Alectra Utilities indicated that its Brampton, Horizon
16 Utilities, PowerStream and Enersource RZs, migrated to Alectra Utilities' Enterprise Resource
17 Planning ("ERP") system in July 2019. As these legacy systems are no longer in place, and due
18 to the complexities and costs required to maintain four additional sets of general ledgers, Alectra
19 Utilities can no longer determine the capitalization policy impact based on legacy systems.

20 Alectra Utilities proposed to rely on the actual impacts derived prior to the ERP convergence to
21 determine the actual impacts of the capitalization policy change in 2019, and the remainder of the
22 rebasing deferral period. Alectra Utilities determined the allocation percentages by rate zones
23 based on a ratio of the actual impact of the capitalization policy change, prior to the ERP
24 convergence, to actual distribution plant capital for the corresponding period. The proposed
25 allocation percentages and calculation were included in 'Tab 3 Allocation Method' of the
26 Capitalization Policy Model filed in response to G-Staff-3 in the 2020 EDR proceeding. The

² Partial Decision and Order, EB-2019-0018, January 30, 2020, pp. 35-39.

percentages determined by this calculation establish the basis on which to calculate the capitalization policy impact. The percentages are then applied to the actual distribution plant capital to determine the capitalization policy impact; therefore, changes in the deferral account balances over the remainder of the rebasing deferral period will be driven by the actual distribution plant capital in any given year.

In the OEB's Partial Decision and Order, the OEB found:

*"The OEB finds Alectra Utilities' approach to allocations acceptable based on the information provided in this proceeding. Allocation methodologies are not an exact science, and typically there are a number of different approaches that can be applied. Alectra Utilities is now a merged utility seeking to pursue synergies. One of these has been to consolidate to a new ERP. As a result, estimates are required to allocate financial information to each RZ. The OEB accepts this approach. However, the OEB concludes that it is appropriate to continue to monitor the results of the allocation methodology for unexpected results that might lead to the conclusion that an amendment is required to the allocation approach on a prospective basis."*³

In the OEB's Decision and Rate Order in Alectra Utilities' 2021 EDR Application, the OEB accepted the allocation methodology applied by Alectra Utilities to the capitalized deferral accounts for the Enersource and Brampton RZs. Further, the OEB stated that Alectra Utilities should file evidence in its 2022 IRM application, applying the accepted allocation methodology, quantifying the differences between 'actual to forecast' allocations and explaining the key drivers, particularly if the differences are material.⁴

Alectra Utilities provided a forecast of the capitalization policy impacts over the rebasing deferral period in its 2020 EDR proceeding.⁵ This forecast was underpinned by the capital expenditures included in Alectra Utilities' Distribution System Plan ("DSP") and have been subsequently revised

³ Partial Decision and Order, EB-2019-0018, January 30, 2020, pp. 38-39.

⁴ Decision and Rate Order, EB-2020-0002, December 17, 2020, p. 52.

⁵ Draft Rate Order, Reply Submission, EB-2019-0018, February 24, 2020.

in response to the OEB's Decision on the M-factor included in Alectra Utilities' 2020 EDR Application. As identified above, any changes relative to the capitalization policy impacts included in the 2020 EDR proceeding are driven by the actual distribution plant capital expenditures in any given year.

Alectra Utilities' Guelph Hydro RZ migrated to Alectra Utilities' Enterprise Resource Planning ("ERP") system in May 2022. Therefore, consistent with the allocation methodology accepted by the OEB and used for the Enersource, Brampton and Horizon Utilities RZs, the calculation of the impact for the Guelph Hydro RZ will be consistent with the approved allocation methodology. Specifically, Alectra Utilities will rely on the actual impacts derived prior to the ERP convergence to determine the actual impacts of the capitalization policy change for Guelph Hydro in 2022, and the remainder of the rebasing deferral period.

In this Filing, Alectra Utilities reports on the actual balance in the capitalization deferral accounts as of December 31, 2024 for the Enersource, Brampton, Horizon Utilities, and Guelph Hydro RZs. Alectra Utilities applied the allocation methodology accepted by the OEB to determine the balances in the deferral accounts.

Tables 1 to 4 below provide the actual balances in the deferral accounts from 2017 to 2024. The first entries recorded for the Horizon Utilities and Guelph Hydro RZs were effective January 1, 2020, per the OEB's previous decisions. The capitalization policy impact model is filed as Attachment 26.

Table 1 – Capitalization Policy Impact – ERZ (\$000s)

Accounting Changes between Rebasing Years Enersource Rate Zone								
	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Opening net PP&E	0	1,819	3,441	4,805	6,132	7,529	8,407	9,614
Net Additions - Note 3	1,866	1,712	1,490	1,491	1,601	1,109	1,476	1,993
Net Depreciation (amounts should be negative)	(47)	(89)	(127)	(164)	(204)	(232)	(269)	(318)
Closing net PP&E	1,819	3,441	4,805	6,132	7,529	8,407	9,614	11,289

1 **Table 2 –Capitalization Policy Impact – BRZ (\$000s)**

Accounting Changes between Rebasing Years Brampton Rate Zone								
	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Opening net PP&E	0	(1,785)	(3,308)	(5,149)	(7,239)	(10,258)	(12,617)	(15,124)
Net Additions - Note 3	(1,831)	(1,610)	(1,976)	(2,283)	(3,293)	(2,702)	(2,922)	(3,443)
Net Depreciation (amounts should be negative)	46	86	135	192	275	342	415	501
Closing net PP&E	(1,785)	(3,308)	(5,149)	(7,239)	(10,258)	(12,617)	(15,124)	(18,066)

3 **Table 3 –Capitalization Policy Impact – HRZ (\$000s)**

Accounting Changes between Rebasing Years Horizon Utilities Rate Zone								
	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Opening net PP&E	0	0	0	0	6,349	12,126	18,426	24,555
Net Additions - Note 3	0	0	0	6,512	6,092	6,785	6,783	5,846
Net Depreciation (amounts should be negative)	0	0	0	(163)	(315)	(485)	(654)	(800)
Closing net PP&E	0	0	0	6,349	12,126	18,426	24,555	29,601

5 **Table 4 – Capitalization Policy Impact – GRZ (\$000s)**

Accounting Changes between Rebasing Years Guelph Rate Zone								
	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Opening net PP&E	0	0	0	0	422	768	1,216	1,692
Net Additions - Note 3	0	0	0	432	367	480	521	638
Net Depreciation (amounts should be negative)	0	0	0	(11)	(20)	(32)	(45)	(61)
Closing net PP&E	0	0	0	422	768	1,216	1,692	2,270

7 In order to assess the reasonability of the allocation methodology, Alectra Utilities compared the
8 change in distribution plant capital in the Enersource, Brampton, Horizon Utilities and Guelph
9 Hydro RZs from 2023 to 2024, as provided in Table 5, below.

1 **Table 5 – Allocation Methodology Analysis – Year Over Year**

Allocation Analysis (\$MM)	2023 Actuals	2024 Actuals	% Change
ERZ - Net PP&E Change	1.5	2.0	35.0%
ERZ - Distribution Plant Capital	43.6	58.9	35.0%
BRZ - Net PP&E Change	(2.9)	(3.4)	17.8%
BRZ - Distribution Plant Capital	36.5	43.0	17.8%
HRZ - Net PP&E Change	6.8	5.8	-13.8%
HRZ - Distribution Plant Capital	58.7	50.6	-13.8%
GRZ - Net PP&E Change	0.5	0.6	10.8%
GRZ - Distribution Plant Capital	9.4	10.4	10.8%

2
3 The increase in the capitalization policy impact in the Enersource RZ is mainly due to higher
4 investment in underground asset renewal, overhead renewal and system control and
5 communication projects in 2024. The change of 35.0%, is consistent with the increase in
6 distribution plant capital over the 2023 to 2024 period.

7 The increase in the capitalization policy impact in the Brampton RZ is due to an increase in
8 customer initiated expansion work in 2024. The change of 17.8%, is consistent with the increase
9 in distribution plant capital over the 2023 to 2024 period.

10 The decrease in the capitalization policy impact in the Horizon Utilities RZ is due to lower
11 underground asset renewal work in 2024. The change of -13.8%, is consistent with the decrease
12 in distribution plant capital over the 2023 to 2024 period.

13 The increase in the capitalization policy impact in the Guelph Hydro RZ is mainly due to an
14 increase in lines capacity projects in 2024. The change of 10.8%, is consistent with the increase
15 in distribution plant capital over the 2023 to 2024 period.

As directed by the OEB in Alectra Utilities' 2021 EDR Application, Alectra Utilities has also quantified the differences between 'actual to forecast' allocations, which were driven by differences between 'actual to forecast' distribution plant capital⁶, as provided in Table 6.

Table 6 – Allocation Methodology Analysis – Actuals vs. Forecast

2024 (\$MM)	ERZ	BRZ	HRZ	GRZ
Forecast Distribution Plant Capital per 2020 DSP (EB-2019-0018)	80.3	32.9	51.6	10.9
Actual Distribution Plant	58.9	43.0	50.6	10.4
Actual to Forecast Difference	(21.4)	10.1	(1.0)	(0.5)
Allocation % per 2020 IRM (EB-2019-0018)	3.38%	-8.01%	11.56%	5.54%
Actual to Forecast Difference in Capitalization Policy Impacts	(0.7)	(0.8)	(0.1)	(0.0)

The decrease in the Enersource RZ of \$(21.4) million is mainly due to lower investment in underground asset renewal and lower lines and stations capacity investments.

The increase in the Brampton RZ of \$10.1 million is due to an increased customer initiated expansion work.

The decrease in the Horizon RZ of \$1.0 million is due to a decrease in rear lot work and lower customer connections.

The decrease in the Guelph RZ of \$0.5 million is primarily due to a decrease in lines capacity projects.

Alectra Utilities submits that its allocation methodology remains appropriate.

⁶ The forecast impacts were provided in Alectra Utilities' 2020 EDR Application (EB-2019-0018) Capitalization Policy Interrogatory G-Staff-3.

ANNUAL PRICE CAP ADJUSTMENT MECHANISM

As part of the *Renewed Regulatory Framework for Electricity* (“RRF”), the OEB initiated a review of utility performance, per the *Defining and Measuring Performance of Electricity Transmitters and Distributors* (EB-2010-0379) proceeding. As part of this proceeding, the OEB contracted Pacific Economics Group Research, LLC (“PEG”) to prepare a report to the OEB (the “PEG Report”) entitled, *Empirical Research in Support of Incentive Rate Setting in Ontario: Report to the Ontario Energy Board*. The original PEG Report was issued on May 3, 2013. It established the parameters to determine the Price Cap Index for the 4th Generation IRM (now referred to as Price Cap IR), including a productivity factor of 0.00%, the approach to determine the Industry Specific Inflation Factor (replacing the 3rd Generation IRM GDP-IPI inflation factor), and the initial stretch factor assignments.

Stretch Factor

Alectra Utilities has used a Stretch Factor of 0.3% in this Application, per the most recent PEG Report. The July 2024 Report placed Alectra Utilities in Group III for the purpose of calculating stretch factors. Alectra Utilities will update the Stretch Factor should the Stretch Factor assignments for 2026 IRM filers change prior to the OEB issuing the final rate order for this Application.

Inflation Factor

The Industry Specific Inflation Factor for 2026 filers of 3.7% was issued by the OEB on June 11, 2025.

The Price Cap Index, as determined in the RGM, filed as Attachments 7 to 11 is 3.4%, as identified in Table 7, below.

Table 7 – Calculation of Price Cap Index

Factor	%
Inflation Factor	3.7%
Less: Productivity Factor	0.0%
Less: Stretch Factor	0.3%
Price Cap Index	3.4%

1 The Price Cap Index of 3.4% has been applied to Alectra Utilities' 2025 Service Charges and
2 Distribution Volumetric Rates by rate class to determine the 2026 Service Charges and
3 Distribution Volumetric Rates. Alectra Utilities' 2026 Proposed Tariff of Rates and Charges for the
4 Horizon Utilities, Brampton, PowerStream, Enersource and Guelph Hydro RZs are filed as
5 Attachments 12 to 16.

ELECTRICITY DISTRIBUTION RETAIL TRANSMISSION SERVICE RATES

The OEB's *Guideline for Electricity Distribution Retail Transmission Service Rates* ("RTSR Guideline") (G-2008-0001) was issued June 28, 2012. On December 19, 2024, the OEB issued its Decision and Order in respect of Hydro One Networks Inc. ("HONI") application for electricity distribution rates and other charges, which contain HONI's sub transmission rates ("STRs") beginning January 1, 2025 (EB-2024-0032). On January 21, 2025, the OEB issued a Decision and Order to update the 2025 UTRs effective January 1, 2025 (EB-2024-0244).

The most recent UTRs and STRs are identified in Table 8 below.

Table 8 – Current OEB-Approved UTRs and STRs

UTRs	\$/kW
Network Service Rate	\$6.37
Line Connection Service Rate	\$1.00
Transformation Connection Service Rate	\$3.39

STRs	\$/kW
Network Service Rate	\$5.3280
Line Connection Service Rate	\$0.6882
Transformation Connection Service Rate	\$3.4894

In Alectra Utilities' 2025 EDR Application, the calculation of the RTSRs was based on the preliminary 2025 UTRs and STRs, as directed by the OEB in a Letter issued November 1, 2024 (EB-2024-0244).

In this application, Alectra Utilities has updated Tabs 11-15 of the RGMs, filed as Attachments 7 to 11, to incorporate: i) the most recent UTRs and STRs approved by the OEB; and ii) an update to Alectra Utilities demand in the Horizon Utilities, Brampton, PowerStream, Enersource and Guelph Hydro RZs from 2023 to 2024 actual values. The RTSRs are calculated in Tab 15 of the RGM.

The RTSR Connection rates for the Brampton and Guelph Hydro RZs are outside of the OEB's 4% threshold. The Brampton RZ RTSR Connection rates decreased by 4.2% compared to rates in Alectra Utilities' 2025 EDR Application. The Guelph Hydro RZ RTSR Connection rates decreased by 5.6% compared to rates in Alectra Utilities' 2025 EDR Application. The primary driver for these decreases is the lower wholesale sub-transmission demand in 2024 relative to 2023.

Alectra Utilities will update the RTSRs for all rate zones, should the actual 2026 RTSRs be approved prior to the OEB issuing the final rate order for this application.

Electric Vehicle Charging Rate (EVC Rate)

On March 31, 2025, the OEB released the *Electric Vehicle Charging Rate Overview – Final Report* (EB-2023-0071 – Electric Vehicle Integration) on the design of the Electric Vehicle Charging Rate (“EVC”). The EVC rate will reduce RTSRs of participating General Service 50 to 4,999 kW EV charging station customers effective January 1, 2026. Distributor-specific EVC rates are determined by applying an EV multiplier of 0.17, or 17%, to the distributor’s General Service 50 to 4,999 kW RTSR rates. For the initial rate setting, distributors are instructed to estimate the last actual year of load (energy and demand) used by eligible facilities.

Alectra Utilities completed a review of EV charging station connections between 2021-2024 and identified approximately 18 existing EVC facilities across its service territory that may qualify for the new EVC rate. To estimate EVC load for the initial rate setting, Alectra Utilities relied on forecasted metered service specifications of the 18 EVC facilities to estimate EVC demand and assumed a 12% load factor to derive estimated energy. Estimated 2024 EVC load data has been input in the EV Charging rows of Tab 10. *RTSR Current Rates* in the Rate Zone RGMs, and the main General Service 50 to 4,999 kW classes exclude estimated EVC load.

Since Alectra Utilities is relying on estimates for EVC load to initially set Rate Zone-specific EVC rates, any variance between Alectra Utilities’ estimates and actual EVC load will be recorded to RSVAs 1584 Network and 1586 Connection to be disposed in a future rate proceeding.

1 **LOW VOLTAGE SERVICE RATES**

2 Alectra Utilities requested to update its Low Voltage Service Rates for each of its rate zones in its
3 2024 EDR Application. On December 14, 2023, the OEB approved Alectra Utilities' proposed
4 adjustment to its Low Voltage Service Rates. Alectra Utilities is not requesting a further update to
5 its Low Voltage Service Rates in this Rate Application.

**REVIEW AND DISPOSITION OF GROUP 1 DEFERRAL AND VARIANCE ACCOUNT
BALANCES**

As discussed in the *Report of the Board on the Electricity Distributors' Deferral and Variance Account Review Initiative* (EB-2008-0046), (the "EDDVAR Report"), issued July 31, 2009, under the Price Cap IR or the Annual IR Index, the distributor's Group 1 account balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is met. Consistent with a Letter from the Board to Licensed Electricity Distributors re: *Process for 2015 Incentive Regulation Mechanism ("IRM") Distribution Rate Applications*, dated July 25, 2014, distributors may also elect to dispose of Group 1 account balances below the threshold.

In the 2025 EDR Application Decision, the OEB approved the disposition of the Group 1 accounts balances as of December 31, 2023 on a final basis for the Horizon Utilities, Brampton, PowerStream, Enersource and Guelph Hydro RZs.

In this Annual Filing, Alectra Utilities requests disposition of Group 1 account balances for all rate zones as of December 31, 2024, including interest projected to December 31, 2025 on a final basis.

Group 1 accounts consist of the following Uniform System of Accounts ("USoA"):

- 1550 - Low Voltage Account;
- 1551 - Smart Metering Entity Charge Variance;
- 1580 - RSVA Wholesale Market Service Charge Account;
- 1584 - RSVA Retail Transmission Network Charge Account;
- 1586 - RSVA Retail Transmission Connection Charge Account;
- 1588 - RSVA Power Account;
- 1589 - RSVA Global Adjustment Account; and
- 1595 - Disposition and Recovery/Refund of Regulatory Balances Account.

Alectra Utilities provides the relief sought for its Group 1 deferral and variance account balances by rate zone, below.

Horizon Utilities RZ

The Group 1 balances as of December 31, 2024, in the amount of \$10,947,686 have been adjusted for the following items to determine the amount for disposition of \$6,126,623 as identified in Table 10, below:

- Group 1 balances approved for disposition in the 2025 Annual Filing have been excluded;
- Principal adjustments which are not included in the audited financial statements have been identified separately as an adjustment to the balance requested for disposition. Consequently, the account balances on Tab 3. Continuity Schedule differ from the annual RRR filing;
- Projected carrying charges for each Group 1 Account balance to the proposed rate rider implementation date are included (i.e., the amount for disposition includes projected carrying charges to December 31, 2025); and
- Only eligible residual balances in Account 1595, for which rate riders have expired, are included. The disposition of these balances is requested two years after expiration.

Table 10 – Group 1 Balances for Disposition – Horizon Utilities RZ

Description	Amount
Group 1 Account Balances as of December 31, 2024	\$10,947,686
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers	\$1,294,211
Add Principal Adjustments	(\$2,499,322)
Add Projected Carrying Charges	\$159,518
Deduct 1595 Residual Balances to be disposed in a future rate proceeding	\$1,187,048
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers	\$6,126,623

Alectra Utilities has computed the disposition threshold for the Horizon Utilities RZ, based on the adjusted Group 1 balances to be \$0.0012/kWh, as identified in Table 11, below.

1 **Table 11 - Calculation of Disposition Threshold – Horizon Utilities RZ**

Description	Account	Amount
Low Voltage	1550	\$241,352
Smart Meter Entity Charge	1551	(\$627,657)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(\$7,053,676)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class B	1580	\$2,173,688
RSVA - Retail Transmission Network Charge	1584	\$3,937,849
RSVA - Retail Transmission Connection Charge	1586	\$2,359,928
RSVA - Power	1588	(\$2,059,319)
RSVA - Global Adjustment	1589	\$9,818,291
Disposition and Recovery/Refund of Regulatory Balances	1595	\$2,157,229
Group 1 Account Balances as of December 31, 2024		\$10,947,686
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers		\$1,294,211
Add Principal Adjustments		(\$2,499,322)
Add Projected Carrying Charges		\$159,518
Deduct 1595 Residual Balances to be disposed in a future rate proceeding		\$1,187,048
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers		\$6,126,623
2024 kWhs		5,195,494,530
Threshold Test \$/kWh		\$0.0012

2

3 Alectra Utilities has completed and filed the RGM as Attachment 7 for the Horizon Utilities RZ.

4 Alectra Utilities has reconciled the Group 1 balances filed in the 2024 RRR, section 2.1.7 for the

5 Horizon Utilities RZ. The variance to the RRR balance is equal to the principal adjustments made

6 in the current disposition period. A reconciliation of the balance requested for disposition is

7 provided in Table 12, below. Alectra Utilities confirms that the last OEB-approved balance of

8 \$1,294,211 for the Horizon Utilities RZ has been transferred to Account 1595, and that residual

9 balances in Account 1595 Sub-accounts for each vintage year have only been disposed once.

10 Further, Alectra Utilities has confirmed the accuracy of the billing determinants to the 2024 RRR,

11 section 2.1.5.4.

12 Alectra Utilities relied upon the OEB's prescribed interest rates to calculate carrying charges on

13 the deferral and variance account balances. The prescribed interest rates of 3.64% for Q1 2025,

14 3.16% for Q2 2025, and 2.91% for Q3-Q4 2025 were used to calculate forecasted interest for

15 2025. No adjustments have been made to any deferral and variance account balances previously

16 approved by the OEB on a final basis.

1 **Table 12 – Deferral and Variance Account Reconciliation – Horizon Utilities RZ**

Account Description	Account	Principal Amounts as of Dec 31, 2024	Carrying Charges to Dec 31, 2024	Principal Disposition during 2025	Interest Disposition during 2025	Projected Carrying Charges to Dec 31, 2025	Total Disposition before Principal Adjustment	Principal Adjustment	Projected Carrying Charges to December 31, 2025	1595 Balances Not Claimed in 2025	Total Disposition
Group 1 Accounts:											
Low Voltage	1550	222,938	18,415	(180,126)	(17,302)	1,351	45,275				45,275
Smart Meter Entity Charge	1551	(594,858)	(32,798)	388,024	25,856	(6,526)	(220,302)				(220,302)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(6,743,151)	(310,524)	5,017,280	334,757	(54,451)	(1,756,090)				(1,756,090)
RSVA - Wholesale Market Service Charge - CBR B	1580	2,148,043	25,646	(579,587)	(19,061)	49,485	1,624,525				1,624,525
RSVA - Retail Transmission Network Charge	1584	3,705,011	232,838	(1,966,530)	(180,780)	54,849	1,845,389				1,845,389
RSVA - Retail Transmission Connection Charge	1586	2,143,128	216,800	(2,643,988)	(208,483)	(15,802)	(508,346)				(508,346)
RSVA - Power	1588	(1,888,866)	(170,453)	998,470	98,844	(28,092)	(990,097)	88,283	2,785		(899,028)
Sub-total not including RSVA Power Global Adjustment		(1,007,756)	(20,077)	1,033,542	33,832	813	40,354	88,283	2,785		131,422
RSVA - Power Global Adjustment	1589	9,397,832	420,459	(1,582,212)	(307,899)	246,583	8,174,763	(2,587,605)	(81,639)		5,505,519
Total including RSVA Power Global Adjustment		8,390,076	400,382	(548,670)	(274,067)	247,396	8,215,117	(2,499,322)	(78,854)		5,636,941
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	436,379	35,095	(436,379)	(35,095)	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	493,718	(19,613)	-	-	15,577	489,682			-	489,682
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	231,202	320,390	-	-	7,294	558,887			558,887	-
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	(1,010,980)	1,671,037	-	-	(31,896)	628,161			628,161	-
Total 1595		150,319	2,006,909	(436,379)	(35,095)	(9,025)	1,676,730	-	-	1,187,048	489,682
Total Amount for Disposition		8,540,395	2,407,291	(985,049)	(309,162)	238,371	9,891,847	(2,499,322)	(78,854)	1,187,048	6,126,623

2

Alectra Utilities is seeking a one-year disposition period for the Group 1 balances for the Horizon Utilities RZ. This approach is consistent with the EDDVAR Report which states on page 6 that *“the default disposition period used to clear the account balances through a rate rider should be one year”*.

Wholesale Market Participants (“WMPs”)

WMPs participate directly in the IESO administered market and settle commodity and market-related charges directly with the IESO. Alectra Utilities has established separate rate riders to dispose of the balances in the RSVAs for WMPs. The balances in Account 1588 RSVA – Power, Account 1580 RSVA – Wholesale Market Service Charge (including CBR) and Account 1589 RSVA – Global Adjustment have not been allocated to WMPs.

Global Adjustment (“GA”) and Capacity Based Response (“CBR”) Disposition

Alectra Utilities has also established separate rate riders to dispose of the GA and CBR account balances for the Horizon Utilities RZ. The GA rate rider is only applicable to non-RPP customers, and the CBR rate rider is only applicable to Class B customers. Alectra Utilities’ Class A customers are invoiced actual GA and CBR, therefore, none of the variance in the GA and CBR account balance is attributed to these customers.

There were 8 Alectra Utilities customers in the Horizon Utilities RZ that transitioned between Class A and Class B during 2024, under the IESO’s Industrial Conservation Initiative (“ICI”). These transition customers paid GA and CBR during the period they were Class B customers. As such, these customers will only be allocated the portion of the GA and CBR account balance which accrued to them as a Class B customer.

These GA and CBR amounts will be settled through twelve equal adjustments to bills as directed in the Chapter 3 Filing Requirements. These customers will not be charged or refunded the general GA and CBR rate riders.

Table 13 below identifies the GA and CBR balances disposed of through rate riders and specific bill adjustments.

Alectra Utilities requests disposition of its total GA balance of \$5,505,519, of which \$5,388,839 will be disposed of through a rate rider; and \$116,680 will be disposed of through specific bill adjustment, as discussed above. Alectra Utilities requests disposition of its total CBR balance of \$1,624,525, of which \$1,613,762 will be disposed of through a rate rider; and \$10,763 will be

disposed of through specific bill adjustments, as discussed above. Tab “6.1a GA Allocation” and “6.2a CBR B Allocation” in the RGM present the detailed calculation of the bill adjustments.

Table 13 –Disposition of GA Balances – Horizon Utilities RZ

Description	Amount
Global Adjustment - Non-RPP Class B Customers	\$5,388,839
Global Adjustment - Transition Customers	\$116,680
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment	\$5,505,519
Capacity Based Recovery - Non-RPP Class B Customers	\$1,613,762
Capacity Based Recovery - Transition Customers	\$10,763
Class B Non-RPP Customers only - CBR Rate Rider/Bill Adjustment	\$1,624,525

A summary of the rate riders applicable to each group of customers is presented in Table 14 below.

Table 14 – Rate Riders by Customer Group – Horizon Utilities RZ

Customers	DVA Rate Rider 1 ¹	DVA Rate Rider 2 ²	CBR B Rate Rider ³ (if applicable)	GA Rate Rider	Specific Bill Adjustment
WMPs	x				
Class A (Full Year)	x	x			
Transition Customers	x	x			x
Class B non-RPP Customers (Full Year)	x	x	x	x	
Class B RPP Customers	x	x	x		

1. DVA Rate Rider 1 = disposition of low voltage, SME, Network, Connection, IRM balances

2. DVA Rate Rider 2 = disposition of Power and Wholesale Market Service Charges (excluding CBR)

3. If the allocated CBR B amount does not produce a rate rider in one or more rate class, the entire balance is transferred into Account 1580 WMS control account

WMPs are charged DVA Rate Rider 1 only, which includes account balances for low voltage charges, retail transmission network charges, and retail transmission connection charges.

Class A customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2, the latter of which includes account balances for power and wholesale market service charges excluding CBR.

Transition customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2; and a customer-specific bill adjustment for their portion of the GA and CBR account balances.

Class B, non-RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the GA and CBR Rate Riders.

Class B RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the CBR Rate Rider.

1 The Group 1 DVAs disposition by customer group is identified in Table 15, below.

2 **Table 15 – Group 1 DVAs Disposition by Customer Group – Horizon Utilities RZ**

Description	Account	Amount
Low Voltage	1550	\$45,275
Smart Meter Entity Charge (Residential and GS<50kW Classes Only)	1551	(\$220,302)
Retail Transmission Network Charge	1584	\$1,845,389
Retail Transmission Connection Charge	1586	(\$508,346)
Disposition and Recovery/Refund of Regulatory Balances	1595	\$489,682
All Customers - DVA Rate Rider 1		\$1,651,698
Power	1588	(\$899,028)
Wholesale Market Service Charge excluding CBR	1580	(\$1,756,090)
All Customers ex WMPs - DVA Rate Rider 2		(\$2,655,118)
Wholesale Market Service Charge - CBR Class B	1580	\$1,613,762
Capacity Based Recovery - Transition Customers	1580	\$10,763
All Class B Customers ex WMPs - CBR B Rate Rider/Bill Adjustment		\$1,624,525
Global Adjustment - Non-RPP Class B Customers	1589	\$5,388,839
Global Adjustment - Transition Customers	1589	\$116,680
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment		\$5,505,519
Total (Repayment to)/Recovery from Customers		\$6,126,623
Disposition via Rate Rider		\$5,999,180
Global Adjustment - Transition Customers		\$116,680
Capacity Based Recovery - Transition Customers		\$10,763

3
4 All balances claimed are allocated to the rate classes based on the default cost allocation
5 methodology, as identified in the EDDVAR report. The 2024 actuals reported in Alectra Utilities
6 2024 RRRs have been used to calculate the rate riders as per the Chapter 3 Filing Requirements
7 issued by the OEB on June 19, 2025.

8 The billing determinants, billing adjustments and calculation of the rate riders are provided in Tabs
9 4 through 7 in the RGM Model filed as Attachment 7. Alectra Utilities requests disposition of the
10 Horizon Utilities RZ adjusted Group 1 balances, through the rate riders identified in Table 16,
11 below.

Table 16 – Deferral and Variance Account Riders – Horizon Utilities RZ

Customer Class	Deferral/Variance Account Rate Rider		Deferral/Variance Account Rate Rider for Non-WMP		Global Adjustment Rate Rider Non-RPP Class B		CBR B Rate Rider Class B Consumer	
	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW
Residential	(0.0003)				0.0050		0.0005	
General Service Less Than 50 kW	(0.0003)				0.0050		0.0005	
General Service 50 To 4,999 Kw		0.1343		(0.2155)	0.0050			0.1606
Large Use		(0.1097)						
Large Use With Dedicated Assets		0.2006		(0.2319)				
Unmetered Scattered Load	(0.0002)				0.0050		0.0005	
Street Lighting		(0.0747)			0.0050			0.1529
Sentinel Lighting		(0.0384)			0.0050			0.0960

Commodity Accounts Analysis Workform

The Commodity Accounts Analysis Workform for the Horizon Utilities RZ is filed as Attachment 17. The Commodity Accounts Analysis Workform assesses the reasonability of Account 1589, RSVA GA and Account 1588, RSVA Power through a calculation of expected principal balances and compares the expected amounts to the amounts reported in the distributor's general ledger. The Commodity Accounts Analysis Workform provides a tool to assess if the principal activity in Accounts 1589 and 1588 for a specific year is reasonable and distributors must explain unreconciled variances greater than +/- 1% of IESO purchases. Distributors are required to submit a Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition.

Account 1589

The Commodity Accounts Analysis Workform compares the principal activity in the general ledger for Account 1589 to the expected principal balances based on monthly GA volumes, revenue, and costs.

The principal activity in Account 1589 recorded in 2024 was \$7,815,620 as identified in Table 17 below. The principal activity balance, after known adjustments of (\$2,402,254) was \$5,413,366. This is compared to the expected principal balance in Account 1589 of \$5,646,525 calculated in Attachment 17, which results in an unreconciled difference of (\$233,158). This represents (0.28%) of Alectra Utilities 2024 IESO purchases in the Horizon Utilities RZ, which is within the OEB's threshold (+/- 1% of IESO purchases).

Table 17 – Commodity Accounts Analysis Workform Summary

Description	Amount
Principal Activity in RSVA(GA)	\$7,815,620
Add Known Adjustments	(\$2,402,254)
Adjusted Principal Activity in RSVA(GA)	\$5,413,366
Expected Principal Activity in RSVA(GA)	\$5,646,525
Variance \$	(\$233,158)
Total 2024 IESO Purchases	\$81,837,228
Absolute Variance as a % of IESO Purchases	0.28%

Account 1588

The Commodity Accounts Analysis Workform also includes a reasonability test for Account 1588, RSVA Power, and compares the annual Account 1588 variance to the Cost of Power purchases in the respective year.

The transactions in Account 1588 recorded in 2024 was (\$890,396) as identified in Table 18 below. The transactions, after principal adjustments of \$88,283 was (\$802,113). This is compared to the power purchased of \$343,356,941, which represents (0.23%) of purchases, which is within the OEB's threshold.

Table 18 – Account 1588 Power Summary

Description	Amount
Principal Activity in RSVA(Power)	(\$890,396)
Add Known Adjustments	\$88,283
Total Activity in 2024	(\$802,113)
Account 4705 - Power Purchased	\$343,356,941
Absolute Variance as a % of Power Purchased	0.23%

Brampton RZ

The Group 1 balances as of December 31, 2024, in the amount of \$12,036,236 have been adjusted for the following items to determine the amount for disposition of \$2,546,542 as identified in Table 19, below:

- Group 1 balances approved for disposition in the 2025 Annual Filing have been excluded;
- Principal adjustments which are not included in the audited financial statements have been identified separately as an adjustment to the balance requested for disposition

Consequently, the account balances on Tab 3. Continuity Schedule differ from the annual RRR filing;

- Projected carrying charges for each Group 1 Account balance to the proposed rate rider implementation date are included (i.e., the amount for disposition includes projected carrying charges to December 31, 2025); and
- Only eligible residual balances in Account 1595, for which rate riders have expired, are included. The disposition of these balances is requested two years after expiration.

Table 19 – Group 1 Balances for Disposition – Brampton RZ

Description	Amount
Group 1 Account Balances as of December 31, 2024	\$12,036,236
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers	\$4,761,388
Add Principal Adjustments	(\$2,259,112)
Add Projected Carrying Charges	\$96,480
Deduct 1595 Residual Balances to be disposed in a future rate proceeding	\$2,565,674
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers	\$2,546,542

Alectra Utilities has computed the disposition threshold for the Brampton RZ, based on the adjusted Group 1 balances to be \$0.0006/kWh which is below the OEB's pre-set disposition threshold, as identified in Table 20, below. Alectra Utilities elects to request disposition of its Group 1 account balances in this Annual Filing for the Brampton RZ.

1 **Table 20 - Calculation of Disposition Threshold – Brampton RZ**

Description	Account	Amount
Low Voltage	1550	\$172,115
Smart Meter Entity Charge	1551	(\$421,564)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(\$5,770,045)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class B	1580	\$2,162,226
RSVA - Retail Transmission Network Charge	1584	\$3,825,880
RSVA - Retail Transmission Connection Charge	1586	\$2,448,333
RSVA - Power	1588	(\$1,288,757)
RSVA - Global Adjustment	1589	\$8,581,065
Disposition and Recovery/Refund of Regulatory Balances	1595	\$2,326,984
Group 1 Account Balances as of December 31, 2024		\$12,036,236
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers		\$4,761,388
Add Principal Adjustments		(\$2,259,112)
Add Projected Carrying Charges		\$96,480
Deduct 1595 Residual Balances to be disposed in a future rate proceeding		\$2,565,674
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers		\$2,546,542
2024 kWhs		4,178,224,078
Threshold Test \$/kWh		\$0.0006

2
3 Alectra Utilities has completed and filed the RGM as Attachment 8 for the Brampton RZ. Alectra
4 Utilities has reconciled the Group 1 balances filed in the 2024 RRR, section 2.1.7 for the Brampton
5 RZ. The variance to the RRR balance is equal to the principal adjustments made in the current
6 disposition period. A reconciliation of the balance requested for disposition is provided in Table
7 21, below. Alectra Utilities confirms that the last OEB-approved balance of \$4,761,388 for the
8 Brampton RZ has been transferred to Account 1595, and that residual balances in Account 1595
9 Sub-accounts for each vintage year have only been disposed once. Further, Alectra Utilities has
10 confirmed the accuracy of the billing determinants to the 2024 RRR, section 2.1.5.4.

11 Alectra Utilities relied upon the OEB's prescribed interest rates to calculate carrying charges on
12 the deferral and variance account balances. The prescribed interest rates of 3.64% for Q1 2025,
13 3.16% for Q2 2025, and 2.91% for Q3-Q4 2025 were used to calculate forecasted interest for
14 2025. No adjustments have been made to any deferral and variance account balances previously
15 approved by the OEB on a final basis.

1 **Table 21 – Deferral and Variance Account Reconciliation – Brampton RZ**

Account Description	Account	Principal Amounts as of Dec 31, 2024	Carrying Charges to Dec 31, 2024	Principal Disposition during 2025	Interest Disposition during 2025	Projected Carrying Charges to Dec 31, 2025	Total Disposition before Principal Adjustment	Principal Adjustment	Projected Carrying Charges to December 31, 2025	1595 Balances Not Claimed in 2024	Total Disposition
Group 1 Accounts:											
Low Voltage	1550	147,699	24,417	(318,515)	(25,218)	(5,389)	(177,007)				(177,007)
Smart Meter Entity Charge	1551	(399,619)	(21,945)	258,990	17,241	(4,437)	(149,770)				(149,770)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(5,522,136)	(247,910)	4,216,542	276,993	(41,191)	(1,317,702)				(1,317,702)
RSVA - Wholesale Market Service Charge - CBR B	1580	2,129,209	33,016	(630,391)	(24,973)	47,288	1,554,149				1,554,149
RSVA - Retail Transmission Network Charge	1584	3,589,187	236,693	(2,487,908)	(210,372)	34,745	1,162,345				1,162,345
RSVA - Retail Transmission Connection Charge	1586	2,231,425	216,909	(2,953,771)	(224,567)	(22,790)	(752,795)				(752,795)
RSVA - Power	1588	(1,299,325)	10,567	(166,818)	(9,480)	(46,257)	(1,511,312)	(173,064)	(5,460)		(1,689,836)
Sub-total not including RSVA Power Global Adjustment		876,440	251,747	(2,081,871)	(200,376)	(38,031)	(1,192,092)	(173,064)	(5,460)		(1,370,616)
RSVA - Power Global Adjustment	1589	8,213,633	367,432	(2,336,446)	(333,820)	185,425	6,096,224	(2,086,048)	(65,815)		3,944,362
Total including RSVA Power Global Adjustment		9,090,073	619,179	(4,418,317)	(534,196)	147,394	4,904,133	(2,259,112)	(71,275)		2,573,746
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	(152,123)	(39,012)	152,114	39,012	-	(9)			(9)	-
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	(41,288)	15,387	-	-	(1,303)	(27,204)			-	(27,204)
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	72,982	321,963	-	-	2,303	397,247			397,247	-
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	613,679	1,535,396	-	-	19,362	2,168,436			2,168,436	-
Total 1595		493,250	1,833,734	152,114	39,012	20,362	2,538,470	-	-	2,565,674	(27,204)
Total Group 1		9,583,323	2,452,913	(4,266,204)	(495,184)	167,755	7,442,603	(2,259,112)	(71,275)	2,565,674	2,546,542
Total Amount for Disposition		9,583,323	2,452,913	(4,266,204)	(495,184)	167,755	7,442,603	(2,259,112)	(71,275)	2,565,674	2,546,542

2

Alectra Utilities is seeking a one-year disposition period for the Group 1 balances for the Brampton RZ. This approach is consistent with the EDDVAR Report which states on page 6 that “*the default disposition period used to clear the account balances through a rate rider should be one year*”.

Wholesale Market Participants (“WMPs”)

WMPs participate directly in the IESO administered market and settle commodity and market-related charges directly with the IESO. Alectra Utilities has established separate rate riders to dispose of the balances in the RSVAs for WMPs. The balances in Account 1588 RSVA – Power, Account 1580 RSVA – Wholesale Market Service Charge (including CBR) and Account 1589 RSVA – Global Adjustment have not been allocated to WMPs.

Global Adjustment and Capacity Based Response Disposition

Alectra Utilities has also established separate rate riders to dispose of the GA and CBR account balances for the Brampton RZ. The GA rate rider is only applicable to non-RPP customers, and the CBR rate rider is only applicable to Class B customers. Alectra Utilities’ Class A customers are invoiced actual GA and CBR, therefore, none of the variance in the GA account balance is attributed to these customers.

There were 18 Alectra Utilities customers in the Brampton RZ that transitioned between Class A and Class B during 2024 under the IESO’s Industrial Conservation Initiative (“ICI”). These transition customers paid GA and CBR during the period they were Class B customers. As such, these customers will only be allocated the portion of the GA and CBR account balance which accrued to them as a Class B customer.

These GA and CBR amounts will be settled through twelve equal adjustments to bills as directed in the Chapter 3 Filing Requirements. These customers will not be charged or refunded the general GA and CBR rate riders.

Table 22 below identifies the GA and CBR balances disposed of through rate riders and specific bill adjustments.

Alectra Utilities requests disposition of its total GA balance of \$3,944,362 of which \$3,790,313 will be disposed of via rate rider; and \$154,049 will be disposed of via specific bill adjustments, as discussed above. Alectra Utilities requests disposition of its total CBR balance of \$1,554,149, of which \$1,532,557 will be disposed of via rate rider; and \$21,592 will be disposed of via specific

bill adjustments, as discussed above. Tab “6.1a GA Allocation” and “6.2a CBR B Allocation” in the RGM identifies the detailed calculation of the bill adjustments.

Table 22 – Disposition of GA Balances – Brampton RZ

Description	Amount
Global Adjustment - Non-RPP Class B Customers	\$3,790,313
Global Adjustment - Transition Customers	\$154,049
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment	\$3,944,362
Capacity Based Recovery - Non-RPP Class B Customers	\$1,532,557
Capacity Based Recovery - Transition Customers	\$21,592
Class B Non-RPP Customers only - CBR Rate Rider/Bill Adjustment	\$1,554,149

A summary of the rate riders applicable to each group of customers is identified in Table 23 below.

Table 23 – Rate Riders by Customer Group – Brampton RZ

Customers	DVA Rate Rider 1 ¹	DVA Rate Rider 2 ²	CBR B Rate Rider ³ (if applicable)	GA Rate Rider	Specific Bill Adjustment
WMPs	x				
Class A (Full Year)	x	x			
Transition Customers	x	x			x
Class B non-RPP Customers (Full Year)	x	x	x	x	
Class B RPP Customers	x	x	x		

1. DVA Rate Rider 1 = disposition of low voltage, SME, Network, Connection, IRM balances

2. DVA Rate Rider 2 = disposition of Power and Wholesale Market Service Charges (excluding CBR)

3. If the allocated CBR B amount does not produce a rate rider in one or more rate class, the entire balance is transferred into Account 1580 WMS control account

WMPs are charged DVA Rate Rider 1 only, which includes account balances for low voltage charges, retail transmission network charges, and retail transmission connection charges.

Class A customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2, the latter of which includes account balances for power and wholesale market service charges excluding CBR.

Transition customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2; and a customer specific bill adjustment for their portion of the GA and CBR account balances.

Class B, non-RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the GA and CBR Rate Rider.

Class B RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the CBR Rate Rider.

1 The Group 1 DVAs disposition by customer group is identified in Table 24, below.

2 **Table 24 – Group 1 DVAs Disposition by Customer Group – Brampton RZ**

Description	Account	Amount
Low Voltage	1550	(\$177,007)
Smart Meter Entity Charge (Residential and GS<50kW Classes Only)	1551	(\$149,770)
Retail Transmission Network Charge	1584	\$1,162,345
Retail Transmission Connection Charge	1586	(\$752,795)
Disposition and Recovery/Refund of Regulatory Balances	1595	(\$27,204)
All Customers - DVA Rate Rider 1		\$55,570
Power	1588	(\$1,689,836)
Wholesale Market Service Charge excluding CBR	1580	(\$1,317,702)
All Customers ex WMPs - DVA Rate Rider 2		(\$3,007,538)
Wholesale Market Service Charge - CBR Class B	1580	\$1,532,557
Capacity Based Recovery - Transition Customers	1580	\$21,592
All Class B Customers ex WMPs - CBR B Rate Rider/Bill Adjustment		\$1,554,149
Global Adjustment - Non-RPP Class B Customers	1589	\$3,790,313
Global Adjustment - Transition Customers	1589	\$154,049
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment		\$3,944,362
Total (Repayment to)/Recovery from Customers		\$2,546,542
Disposition via Rate Rider		\$2,370,902
Global Adjustment - Transition Customers		\$154,049
Capacity Based Recovery - Transition Customers		\$21,592

3
4 All balances claimed are allocated to the rate classes based on the default cost allocation
5 methodology as identified in the EDDVAR report. The 2024 actuals reported in Alectra Utilities
6 2024 RRRs have been used to calculate the rate riders as per the Chapter 3 Filing Requirements
7 issued by the OEB on June 19, 2025.

8 The billing determinants, billing adjustments and calculation of the rate riders are provided in Tabs
9 4 through 7 in the RGM Model filed as Attachment 8. Alectra Utilities requests disposition of the
10 Brampton RZ adjusted Group 1 balances, through the rate riders identified in Table 25, below.

Table 25 – Deferral and Variance Account Riders – Brampton RZ

Customer Class	Deferral/Variance Account Rate Rider		Deferral/Variance Account Rate Rider for Non-WMP		Global Adjustment Rate Rider Non-RPP Class B		CBR B Rate Rider Class B Consumer	
	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW
Residential	(0.0008)				0.0036		0.0005	
General Service Less Than 50 kW	(0.0007)				0.0036		0.0005	
General Service 50 To 699 Kw		0.0176		(0.2641)	0.0036			0.1804
General Service 700 To 4,999 kW		0.0209		(0.3043)	0.0036			0.1156
Large Use		(0.3732)						
Unmetered Scattered Load	(0.0007)				0.0036		0.0005	
Street Lighting		(0.2433)			0.0036			0.1779
Embedded Distributor	(0.0007)				0.0036		0.0005	
Distributed Generation	(0.0007)				0.0036		0.0005	
Energy From Waste								

Commodity Accounts Analysis Workform

The Commodity Accounts Analysis Workform for the Brampton RZ is filed as Attachment 18. The Commodity Accounts Analysis Workform assesses the reasonability of Account 1589, RSVA GA and Account 1588, RSVA Power through a calculation of expected principal balances and compares the expected amounts to the amounts reported in the distributor's general ledger. The Commodity Accounts Analysis Workform provides a tool to assess if the principal activity in Accounts 1589 and 1588 for a specific year is reasonable and distributors must explain unreconciled variances greater than +/- 1% of IESO purchases. Distributors are required to submit a Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition.

Account 1589

The Commodity Accounts Analysis Workform compares the principal activity in the general ledger for Account 1589 to the expected principal balances based on monthly GA volumes, revenue, and costs.

The principal activity in Account 1589 recorded in 2024 was \$5,877,187 as identified in Table 26 below. The principal activity balance, after known adjustments of (\$1,559,211) was \$4,317,976. This is compared to the expected principal balance in Account 1589 of \$3,993,701 calculated in Attachment 18, which results in an unreconciled difference of \$324,275. This represents 0.40% of Alectra Utilities 2024 IESO purchases in the Brampton RZ, which is within the OEB's threshold (+/- 1% of IESO purchases).

Table 26 – Commodity Accounts Analysis Workform Summary

Description	Amount
Principal Activity in RSVA(GA)	\$5,877,187
Add Known Adjustments	(\$1,559,211)
Adjusted Principal Activity in RSVA(GA)	\$4,317,976
Expected Principal Activity in RSVA(GA)	\$3,993,701
Variance \$	\$324,275
Total 2024 IESO Purchases	\$80,408,251
Absolute Variance as a % of IESO Purchases	0.40%

Account 1588

The Commodity Accounts Analysis Workform also includes a reasonability test for Account 1588, RSVA Power, and compares the annual Account 1588 variance to the Cost of Power purchases in the respective year.

The transactions in Account 1588 recorded in 2024 was (\$1,466,143) as identified in Table 27 below. The transactions, after principal adjustments of (\$173,064) was (\$1,639,207). This is compared to the power purchased of \$295,464,932, which represents (0.55%) of purchases, which is within the OEB's threshold.

Table 27 – Account 1588 Power Summary

Description	Amount
Principal Activity in RSVA(Power)	(\$1,466,143)
Add Known Adjustments	(\$173,064)
Total Activity in 2024	(\$1,639,207)
Account 4705 - Power Purchased	\$295,464,932
Absolute Variance as a % of Power Purchased	0.55%

PowerStream RZ

The Group 1 balances as of December 31, 2024, in the amount of \$24,719,708 have been adjusted for the following items to determine the amount for disposition of \$16,261,356 as identified in Table 28, below:

- Group 1 balances approved for disposition in the 2025 Annual Filing have been excluded;
- Principal adjustments which are not included in the audited financial statements have been identified separately as an adjustment to the balance requested for disposition. Consequently, the account balances on Tab 3. Continuity Schedule differ from the annual RRR filing;
- Projected carrying charges for each Group 1 Account balance to the proposed rate rider implementation date are included (i.e., the amount for disposition includes projected carrying charges to December 31, 2025); and
- Only eligible residual balances in Account 1595, for which rate riders have expired, are included. The disposition of these balances is requested two years after expiration.

Table 28 – Group 1 Balances for Disposition – PowerStream RZ

Description	Amount
Group 1 Account Balances as of December 31, 2024	\$24,719,708
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers	\$5,168,590
Add Principal Adjustments	(\$3,822,901)
Add Projected Carrying Charges	\$382,489
Deduct 1595 Residual Balances to be disposed in a future rate proceeding	(\$150,649)
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers	\$16,261,356

Alectra Utilities has computed the disposition threshold for the PowerStream RZ, based on the adjusted Group 1 balances to be \$0.0018/kWh, as identified in Table 29, below.

1 **Table 29 - Calculation of Disposition Threshold – PowerStream RZ**

Description	Account	Amount
Low Voltage	1550	\$968,137
Smart Meter Entity Charge	1551	(\$962,340)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(\$12,373,647)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class B	1580	\$4,360,793
RSVA - Retail Transmission Network Charge	1584	\$8,454,265
RSVA - Retail Transmission Connection Charge	1586	\$2,556,882
RSVA - Power	1588	(\$5,134,999)
RSVA - Global Adjustment	1589	\$26,728,336
Disposition and Recovery/Refund of Regulatory Balances	1595	\$122,281
Group 1 Account Balances as of December 31, 2024		\$24,719,708
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers		\$5,168,590
Add Principal Adjustments		(\$3,822,901)
Add Projected Carrying Charges		\$382,489
Deduct 1595 Residual Balances to be disposed in a future rate proceeding		(\$150,649)
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers		\$16,261,356
2024 kWhs		9,152,799,985
Threshold Test \$/kWh		\$0.0018

2

3 Alectra Utilities has completed and filed the RGM as Attachment 9 for the PowerStream RZ.

4 Alectra Utilities has reconciled the Group 1 balances filed in the 2024 RRR, section 2.1.7 for the

5 PowerStream RZ. The variance to the RRR balance is equal to the principal adjustments made

6 in the current disposition period. A reconciliation of the balance requested for disposition is

7 provided in Table 30, below. Alectra Utilities confirms that the last OEB approved balance of

8 \$5,168,590 for the PowerStream RZ has been transferred to Account 1595, and that residual

9 balances in Account 1595 Sub-accounts for each vintage year have only been disposed once.

10 Further, Alectra Utilities has confirmed the accuracy of the billing determinants to the 2024 RRR,

11 section 2.1.5.4.

12 Alectra Utilities relied upon the OEB's prescribed interest rates to calculate carrying charges on

13 the deferral and variance account balances. The prescribed interest rates of 3.64% for Q1 2025,

14 3.16% for Q2 2025, and 2.91% for Q3-Q4 2025 were used to calculate forecasted interest for

15 2025. No adjustments have been made to any deferral and variance account balances previously

16 approved by the OEB on a final basis.

1 **Table 30 – Deferral and Variance Account Reconciliation – PowerStream RZ**

Account Description	Account	Principal Amounts as of Dec 31, 2024	Carrying Charges to Dec 31, 2024	Principal Disposition during 2025	Interest Disposition during 2025	Projected Carrying Charges to Dec 31, 2025	Total Disposition before Principal Adjustment	Principal Adjustment	Projected Carrying Charges to December 31, 2025	1595 Balances Not Claimed in 2024	Total Disposition
Group 1 Accounts:											
Low Voltage	1550	878,134	90,003	(962,493)	(90,578)	(2,662)	(87,596)				(87,596)
Smart Meter Entity Charge	1551	(912,304)	(50,035)	588,369	39,254	(10,220)	(344,936)				(344,936)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(11,848,409)	(525,238)	8,959,194	585,291	(91,155)	(2,920,317)				(2,920,317)
RSVA - Wholesale Market Service Charge - CBR B	1580	4,315,492	45,301	(1,084,275)	(31,750)	101,945	3,346,713				3,346,713
RSVA - Retail Transmission Network Charge	1584	7,963,037	491,228	(4,967,408)	(414,898)	94,512	3,166,471				3,166,471
RSVA - Retail Transmission Connection Charge	1586	2,353,482	203,400	(2,722,800)	(204,393)	(11,652)	(381,963)				(381,963)
RSVA - Power	1588	(4,815,746)	(319,253)	3,609,338	352,316	(38,062)	(1,211,407)	(396,805)	(12,519)		(1,620,731)
Sub-total not including RSVA Power Global Adjustment		(2,066,315)	(64,594)	3,419,925	235,242	42,706	1,566,966	(396,805)	(12,519)		1,157,642
RSVA - Power Global Adjustment	1589	25,615,074	1,113,263	(7,988,405)	(930,619)	556,122	18,365,433	(3,426,096)	(108,093)		14,831,244
Total including RSVA Power Global Adjustment		23,548,758	1,048,669	(4,568,480)	(695,377)	598,828	19,932,399	(3,822,901)	(120,612)		15,988,886
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	(650,238)	555,798	651,045	(555,778)	25	852			852	-
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	66,618	203,750	-	-	2,102	272,470			-	272,470
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	(238,039)	134,666	-	-	(7,510)	(110,883)			(110,883)	-
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	(2,863,508)	2,913,234	-	-	(90,344)	(40,618)			(40,618)	-
Total 1595		(3,685,167)	3,807,448	651,045	(555,778)	(95,727)	121,821	-	-	(150,649)	272,470
Total Amount for Disposition		19,863,591	4,856,117	(3,917,435)	(1,251,155)	503,101	20,054,220	(3,822,901)	(120,613)	(150,649)	16,261,356

2

Alectra Utilities is seeking a one-year disposition period for the Group 1 balances for the PowerStream RZ. This approach is consistent with the EDDVAR Report which states on page 6 that *“the default disposition period used to clear the account balances through a rate rider should be one year”*.

Wholesale Market Participants (“WMPs”)

WMPs participate directly in the IESO administered market and settle commodity and market-related charges directly with the IESO. Alectra Utilities has established separate rate riders to dispose of the balances in the RSVAs for WMPs. The balances in Account 1588 RSVA – Power, Account 1580 RSVA – Wholesale Market Service Charge (including CBR) and Account 1589 RSVA – Global Adjustment have not been allocated to WMPs.

Global Adjustment and Capacity Based Response Disposition

Alectra Utilities has also established separate rate riders to dispose of the GA and CBR account balances for the PowerStream RZ. The GA rate rider is only applicable to non-RPP customers, and the CBR rate rider is only applicable to Class B customers. Alectra Utilities’ Class A customers are invoiced actual GA and CBR, therefore, none of the variance in the GA account balance is attributed to these customers.

There were 25 Alectra Utilities customers in the PowerStream RZ that transitioned between Class A and Class B during 2024 under the IESO’s Industrial Conservation Initiative (“ICI”). These transition customers paid GA and CBR during the period they were Class B customers. As such, these customers will only be allocated the portion of the GA and CBR account balance which accrued to them as a Class B customer.

These GA and CBR amounts will be settled through twelve equal adjustments to bills as directed in the Chapter 3 Filing Requirements. These customers will not be charged or refunded the general GA and CBR rate riders.

Table 31 below identifies the GA and CBR balances disposed of through rate riders and specific bill adjustments.

Alectra Utilities requests disposition of its total GA balance of \$14,831,244 , of which \$14,633,813 will be disposed of via rate rider; and \$197,431 will be disposed of via specific bill adjustments, as discussed above. Alectra Utilities requests disposition of its total CBR balance of \$3,346,713, of which \$3,329,403 will be disposed of via rate rider; and \$17,311 will be disposed of via specific

bill adjustments, as discussed above. Tab “6.1a GA Allocation” and “6.2a CBR B Allocation” in the RGM identifies the detailed calculation of the bill adjustments.

Table 31 –Disposition of GA and CBR Balances – PowerStream RZ

Description	Amount
Global Adjustment - Non-RPP Class B Customers	\$14,633,813
Global Adjustment - Transition Customers	\$197,431
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment	\$14,831,244
Capacity Based Recovery - Non-RPP Class B Customers	\$3,329,403
Capacity Based Recovery - Transition Customers	\$17,311
Class B Non-RPP Customers only - CBR Rate Rider/Bill Adjustment	\$3,346,713

A summary of the rate riders applicable to each group of customers is identified in Table 32 below.

Table 32 – Rate Riders by Customer Group – PowerStream RZ

Customers	DVA Rate Rider 1 ¹	DVA Rate Rider 2 ²	CBR B Rate Rider ³ (if applicable)	GA Rate Rider	Specific Bill Adjustment
WMPs	x				
Class A (Full Year)	x	x			
Transition Customers	x	x			x
Class B non-RPP Customers (Full Year)	x	x	x	x	
Class B RPP Customers	x	x	x		

1. DVA Rate Rider 1 = disposition of low voltage, SME, Network, Connection, IRM balances

2. DVA Rate Rider 2 = disposition of Power and Wholesale Market Service Charges (excluding CBR)

3. If the allocated CBR B amount does not produce a rate rider in one or more rate class, the entire balance is transferred into Account 1580 WMS control account

WMPs are charged DVA Rate Rider 1 only, which includes account balances for low voltage charges, retail transmission network charges, and retail transmission connection charges.

Class A customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2, the latter of which includes account balances for power and wholesale market service charges excluding CBR.

Transition customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2; and a customer specific bill adjustment for their portion of the GA and CBR account balances.

Class B, non-RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the GA and CBR Rate Rider.

Class B, RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the CRB Rate Rider.

The Group 1 DVAs disposition by customer group is identified in Table 33, below.

Table 33 – Group 1 DVAs Disposition by Customer Group – PowerStream RZ

Description	Account	Amount
Low Voltage	1550	(\$87,596)
Smart Meter Entity Charge (Residential and GS<50kW Classes Only)	1551	(\$344,936)
Retail Transmission Network Charge	1584	\$3,166,471
Retail Transmission Connection Charge	1586	(\$381,963)
Disposition and Recovery/Refund of Regulatory Balances	1595	\$272,470
All Customers - DVA Rate Rider 1		\$2,624,447
Power	1588	(\$1,620,731)
Wholesale Market Service Charge excluding CBR	1580	(\$2,920,317)
All Customers ex WMPs - DVA Rate Rider 2		(\$4,541,048)
Wholesale Market Service Charge - CBR Class B	1580	\$3,329,403
Capacity Based Recovery - Transition Customers	1580	\$17,311
All Class B Customers ex WMPs - CBR B Rate Rider/Bill Adjustment		\$3,346,713
Global Adjustment - Non-RPP Class B Customers	1589	\$14,633,813
Global Adjustment - Transition Customers	1589	\$197,431
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment		\$14,831,244
Total (Repayment to)/Recovery from Customers		\$16,261,356
Disposition via Rate Rider		\$16,046,614
Global Adjustment - Transition Customers		\$197,431
Capacity Based Recovery - Transition Customers		\$17,311

All balances claimed are allocated to the rate classes based on the default cost allocation methodology as identified in the EDDVAR report. The 2024 actuals reported in Alectra Utilities 2024 RRRs have been used to calculate the rate riders as per the Chapter 3 Filing Requirements issued by the OEB on June 19, 2025.

The billing determinants, billing adjustments and calculation of the rate riders are provided in Tabs 4 through 7 in the RGM Model filed as Attachment 9. Alectra Utilities requests disposition of the PowerStream RZ adjusted Group 1 balances, through the rate riders identified in Table 34, below.

Table 34 – Deferral and Variance Account Riders – PowerStream RZ

Customer Class	Deferral/Variance Account Rate Rider		Deferral/Variance Account Rate Rider for Non-WMP		Global Adjustment Rate Rider Non-RPP Class B		CBR B Rate Rider Class B Consumer	
	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW
Residential	(0.0003)				0.0053		0.0005	
General Service Less Than 50 kW	(0.0002)				0.0053		0.0005	
General Service 50 To 4,999 Kw		0.1270		(0.1945)	0.0053			0.1637
Large Use		(0.1008)						
Unmetered Scattered Load	(0.0002)				0.0053		0.0005	
Street Lighting		(0.0615)			0.0053			0.1659
Sentinel Lighting		(0.0625)			0.0053			0.1709

Commodity Accounts Analysis Workform

The Commodity Accounts Analysis Workform for the PowerStream RZ is filed as Attachment 19. The Commodity Accounts Analysis Workform assesses the reasonability of Account 1589, RSVA GA and Account 1588, RSVA Power through a calculation of expected principal balances and compares the expected amounts to the amounts reported in the distributor's general ledger. The Commodity Accounts Analysis Workform provides a tool to assess if the principal activity in Accounts 1589 and 1588 for a specific year is reasonable and distributors must explain unreconciled variances greater than +/- 1% of IESO purchases. Distributors are required to submit a Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition.

Account 1589

The Commodity Accounts Analysis Workform compares the principal activity in the general ledger for Account 1589 to the expected principal balances based on monthly GA volumes, revenue, and costs.

The principal activity in Account 1589 recorded in 2024 was \$17,626,669 as identified in Table 35 below. The principal activity balance, after known adjustments of (\$3,342,183) was \$14,284,486. This is compared to the expected principal balance in Account 1589 of \$13,104,586 calculated in Attachment 19, which results in an unreconciled difference of \$1,179,900. This represents 0.57% of Alectra Utilities 2024 IESO purchases in the PowerStream RZ, which is within the OEB's threshold (+/- 1% of IESO purchases).

Table 35 – Commodity Accounts Analysis Workform Summary

Description	Amount
Principal Activity in RSVA(GA)	\$17,626,669
Add Known Adjustments	(\$3,342,183)
Adjusted Principal Activity in RSVA(GA)	\$14,284,486
Expected Principal Activity in RSVA(GA)	\$13,104,586
Variance \$	\$1,179,900
Total 2024 IESO Purchases	\$206,480,229
Absolute Variance as a % of IESO Purchases	0.57%

Account 1588

The Commodity Accounts Analysis Workform also includes a reasonability test for Account 1588, RSVA Power, and compares the annual Account 1588 variance to the Cost of Power purchases in the respective year.

The transactions in Account 1588 recorded in 2024 was (\$1,206,408) as identified in Table 36 below. The transactions, after principal adjustments of (\$396,805) was (\$1,603,213). This is compared to the power purchased of \$654,769,392, which represents (0.24%) of purchases, which is within the OEB's threshold.

Table 36– Account 1588 Power Summary

Description	Amount
Principal Activity in RSVA(Power)	(\$1,206,408)
Add Known Adjustments	(\$396,805)
Total Activity in 2024	(\$1,603,213)
Account 4705 - Power Purchased	\$654,769,392
Absolute Variance as a % of Power Purchased	0.24%

Enersource RZ

The Group 1 balances as of December 31, 2024, in the amount of \$33,454,684 have been adjusted for the following items to determine the amount for disposition of \$17,304,502 as identified in Table 37, below:

- Group 1 balances approved for disposition in the 2025 Annual Filing have been excluded;
- Principal adjustments which are not included in the audited financial statements have been identified separately as an adjustment to the balance requested for disposition.

Consequently, the account balances on Tab 3. Continuity Schedule differ from the annual RRR filing;

- Projected carrying charges for each Group 1 Account balance to the proposed rate rider implementation date are included (i.e., the amount for disposition includes projected carrying charges to December 31, 2025); and
- Only eligible residual balances in Account 1595, for which rate riders have expired, are included. The disposition of these balances is requested two years after expiration.

Table 37 – Group 1 Balances for Disposition – Enersource RZ

Description	Amount
Group 1 Account Balances as of December 31, 2024	\$33,454,684
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers	\$14,999,118
Add Principal Adjustments	(\$554,183)
Add Projected Carrying Charges	\$451,025
Deduct 1595 Residual Balances to be disposed in a future rate proceeding	\$1,047,905
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers	\$17,304,502

Alectra Utilities has computed the disposition threshold for the Enersource RZ, based on the adjusted Group 1 balances to be \$0.0025/kWh, as identified in Table 38, below.

Table 38 - Calculation of Disposition Threshold – Enersource RZ

Description	Account	Amount
Low Voltage	1550	\$2,258,091
Smart Meter Entity Charge	1551	(\$494,229)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(\$9,762,646)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class B	1580	\$3,839,852
RSVA - Retail Transmission Network Charge	1584	\$7,429,156
RSVA - Retail Transmission Connection Charge	1586	\$7,014,369
RSVA - Power	1588	\$3,873,934
RSVA - Global Adjustment	1589	\$17,132,220
Disposition and Recovery/Refund of Regulatory Balances	1595	\$2,163,935
Group 1 Account Balances as of December 31, 2024		\$33,454,684
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers		\$14,999,118
Add Principal Adjustments		(\$554,183)
Add Projected Carrying Charges		\$451,025
Deduct 1595 Residual Balances to be disposed in a future rate proceeding		\$1,047,904
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers		\$17,304,502
2024 kWhs		7,006,344,451
Threshold Test \$/kWh		\$0.0025

1 Alectra Utilities has completed and filed the RGM as Attachment 10 for the Enersource RZ. Alectra
2 Utilities has reconciled the Group 1 balances filed in the 2024 RRR, section 2.1.7 for the
3 Enersource RZ. The variance to the RRR balance is equal to the principal adjustments made in
4 the current disposition period. A reconciliation of the balance requested for disposition is provided
5 in Table 39, below. Alectra Utilities confirms that the last OEB-approved balance of \$14,999,118
6 for the Enersource RZ has been transferred to Account 1595, and that residual balances in
7 Account 1595 Sub-accounts for each vintage year have only been disposed once. Further, Alectra
8 Utilities has confirmed the accuracy of the billing determinants to the 2024 RRR, section 2.1.5.4.

9 Alectra Utilities relied upon the OEB's prescribed interest rates to calculate carrying charges on
10 the deferral and variance account balances. The prescribed interest rates of 3.64% for Q1 2025,
11 3.16% for Q2 2025, and 2.91% for Q3-Q4 2025 were used to calculate forecasted interest for
12 2025. No adjustments have been made to any deferral and variance account balances previously
13 approved by the OEB on a final basis.

1 **Table 39 – Deferral and Variance Account Reconciliation – Enersource RZ**

Account Description	Account	Principal Amounts as of Dec 31, 2024	Carrying Charges to Dec 31, 2024	Principal Disposition during 2025	Interest Disposition during 2025	Projected Carrying Charges to Dec 31, 2025	Total Disposition before Principal Adjustment	Principal Adjustment	Projected Carrying Charges to December 31, 2025	1595 Balances Not Claimed in 2024	Total Disposition
Group 1 Accounts:											
Low Voltage	1550	2,076,436	181,656	(2,126,623)	(177,625)	(1,583)	(47,740)				(47,740)
Smart Meter Entity Charge	1551	(468,378)	(25,851)	306,366	20,327	(5,112)	(172,648)				(172,648)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(9,347,634)	(415,011)	7,121,999	463,175	(70,219)	(2,247,690)				(2,247,690)
RSVA - Wholesale Market Service Charge - CBR B	1580	3,780,231	59,620	(1,113,502)	(43,596)	84,135	2,766,889				2,766,889
RSVA - Retail Transmission Network Charge	1584	7,062,440	366,716	(2,929,228)	(264,564)	130,403	4,365,767				4,365,767
RSVA - Retail Transmission Connection Charge	1586	6,536,945	477,424	(5,893,592)	(453,225)	20,298	687,850				687,850
RSVA - Power	1588	4,334,485	(460,551)	(1,905,026)	26,655	76,649	2,072,212	(1,451,496)	(45,794)		574,922
Sub-total not including RSVA Power Global Adjustment		13,974,525	184,003	(6,539,606)	(428,853)	234,571	7,424,640	(1,451,496)	(45,794)		5,927,349
RSVA - Power Global Adjustment	1589	15,783,152	1,349,068	(5,996,218)	(965,029)	308,778	10,479,752	897,314	28,310		11,405,376
Total including RSVA Power Global Adjustment		29,757,677	1,533,071	(12,535,824)	(1,393,882)	543,349	17,904,392	(554,182)	(17,484)		17,332,725
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	512,628	556,794	(512,618)	(556,794)	-	10			10	-
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	(167,018)	144,065	-	-	(5,269)	(28,223)			-	(28,223)
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	(759,463)	746,471	-	-	(23,961)	(36,953)			(36,954)	-
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	(1,445,645)	2,576,103	-	-	(45,610)	1,084,848			1,084,848	-
Total 1595		(1,859,498)	4,023,433	(512,618)	(556,794)	(74,840)	1,019,681	-	-	1,047,904	(28,223)
Total Amount for Disposition		27,898,179	5,556,504	(13,048,442)	(1,950,676)	468,509	18,924,073	(554,182)	(17,484)	1,047,904	17,304,502

2

Alectra Utilities is seeking a one-year disposition period for the Group 1 balances for the Enersource RZ. This approach is consistent with the EDDVAR Report which states on page 6 that *“the default disposition period used to clear the account balances through a rate rider should be one year”*.

Wholesale Market Participants (“WMPs”)

WMPs participate directly in the IESO administered market and settle commodity and market-related charges directly with the IESO. Alectra Utilities has established separate rate riders to dispose of the balances in the RSVAs for WMPs. The balances in Account 1588 RSVA – Power, Account 1580 RSVA – Wholesale Market Service Charge (including CBR) and Account 1589 RSVA – Global Adjustment have not been allocated to WMPs.

Global Adjustment and Capacity Based Response Disposition

Alectra Utilities has also established separate rate riders to dispose of the GA and CBR account balances for the Enersource RZ. The GA rate rider is only applicable to non-RPP customers, and the CBR rate rider is only applicable to Class B customers. Alectra Utilities’ Class A customers are invoiced actual GA, therefore, none of the variance in the GA account balance is attributed to these customers.

There were 18 Alectra Utilities customers in the Enersource RZ that transitioned between Class A and Class B during 2024 under the IESO’s Industrial Conservation Initiative (“ICI”). These transition customers paid GA and CBR during the period they were Class B customers. As such, these customers will only be allocated the portion of the GA and CBR account balance which accrued to them as a Class B customer.

These GA and CBR amounts will be settled through twelve equal adjustments to bills as directed in the Chapter 3 Filing Requirements. These customers will not be charged or refunded the general GA and CBR rate riders.

Table 40 below identifies the GA and CBR balances disposed of through rate riders and specific bill adjustments.

Alectra Utilities requests disposition of its total GA balance of \$11,405,376, of which \$11,236,375 will be disposed of via rate rider and \$169,000 will be disposed of via specific bill adjustments, as discussed above. Alectra Utilities requests disposition of its total CBR balance of \$2,766,889, of which \$2,747,671 will be disposed of via rate rider and \$19,218 will be disposed of via specific

bill adjustments, as discussed above. Tab “6.1a GA Allocation” and “6.2a CBR B Allocation” in the RGM identifies the detailed calculation of the bill adjustments.

Table 40 –Disposition of GA Balances – Enersource RZ

Description	Amount
Global Adjustment - Non-RPP Class B Customers	\$11,236,375
Global Adjustment - Transition Customers	\$169,000
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment	\$11,405,376
Capacity Based Recovery - Non-RPP Class B Customers	\$2,747,671
Capacity Based Recovery - Transition Customers	\$19,218
Class B Non-RPP Customers only - CBR Rate Rider/Bill Adjustment	\$2,766,889

A summary of the rate riders applicable to each group of customers is identified in Table 41 below.

Table 41 – Rate Riders by Customer Group – Enersource RZ

Customers	DVA Rate Rider 1 ¹	DVA Rate Rider 2 ²	CBR B Rate Rider ³ (if applicable)	GA Rate Rider	Specific Bill Adjustment
WMPs	x				
Class A (Full Year)	x	x			
Transition Customers	x	x			x
Class B non-RPP Customers (Full Year)	x	x	x	x	
Class B RPP Customers	x	x	x		

1. DVA Rate Rider 1 = disposition of low voltage, SME, Network, Connection, IRM balances

2. DVA Rate Rider 2 = disposition of Power and Wholesale Market Service Charges (excluding CBR)

3. If the allocated CBR B amount does not produce a rate rider in one or more rate class, the entire balance is transferred into Account 1580 WMS control account

WMPs are charged DVA Rate Rider 1 only, which includes account balances for low voltage charges, retail transmission network charges, and retail transmission connection charges.

Class A customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2, the latter of which includes account balances for power and wholesale market service charges excluding CBR.

Transition customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2; and a customer specific bill adjustment for their portion of the GA and CBR account balances.

Class B, non-RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the GA and CBR Rate Rider.

Class B RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the CBR Rate Rider.

1 The Group 1 DVAs disposition by customer group is identified in Table 42, below.

2 **Table 42 – Group 1 DVAs Disposition by Customer Group – Enersource RZ**

Description	Account	Amount
Low Voltage	1550	(\$47,740)
Smart Meter Entity Charge (Residential and GS<50kW Classes Only)	1551	(\$172,648)
Retail Transmission Network Charge	1584	\$4,365,767
Retail Transmission Connection Charge	1586	\$687,850
Disposition and Recovery/Refund of Regulatory Balances	1595	(\$28,223)
All Customers - DVA Rate Rider 1		\$4,805,006
Power	1588	\$574,922
Wholesale Market Service Charge excluding CBR	1580	(\$2,247,690)
All Customers ex WMPs - DVA Rate Rider 2		(\$1,672,768)
Wholesale Market Service Charge - CBR Class B	1580	\$2,747,671
Capacity Based Recovery - Transition Customers	1580	\$19,218
All Class B Customers ex WMPs - CBR B Rate Rider/Bill Adjustment		\$2,766,889
Global Adjustment - Non-RPP Class B Customers	1589	\$11,236,375
Global Adjustment - Transition Customers	1589	\$169,000
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment		\$11,405,375
Total (Repayment to)/Recovery from Customers		\$17,304,502
Disposition via Rate Rider		\$17,116,284
Global Adjustment - Transition Customers		\$169,000
Capacity Based Recovery - Transition Customers		\$19,218

3
4 All balances claimed are allocated to the rate classes based on the default cost allocation
5 methodology as identified in the EDDVAR report. The 2024 actuals reported in Alectra Utilities
6 2024 RRRs have been used to calculate the rate riders, as per the Chapter 3 Filing Requirements.

7 The billing determinants, billing adjustments and calculation of the rate riders are provided in Tabs
8 4 through 7 in the RGM Model filed as Attachment 10. Alectra Utilities requests disposition of the
9 Enersource RZ adjusted Group 1 balances, through the rate riders identified in Table 43, below.

1 **Table 43 – Deferral and Variance Account Riders – Enersource RZ**

Customer Class	Deferral/Variance Account Rate Rider		Deferral/Variance Account Rate Rider for Non-WMP		Global Adjustment Rate Rider Non-RPP Class B		CBR B Rate Rider Class B Consumer	
	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW
Residential	0.0004				0.0050		0.0006	
General Service Less Than 50 kW	0.0004				0.0050		0.0006	
General Service 50 To 499 Kw		0.1716			0.0050			0.2051
General Service 500 To 4,999 kW		0.3068		(0.1034)	0.0050			0.2087
Large Use		0.2772						
Unmetered Scattered Load	0.0005				0.0050		0.0006	
Street Lighting		0.1750			0.0050			0.2097

2
3 **Commodity Accounts Analysis Workform**

4 The Commodity Accounts Analysis Workform for the Enersource RZ is filed as Attachment 20.
5 The Commodity Accounts Analysis Workform assesses the reasonability of Account 1589, RSVA
6 GA and Account 1588, RSVA Power through a calculation of expected principal balances and
7 compares the expected amounts to the amounts reported in the distributor's general ledger. The
8 Commodity Accounts Analysis Workform provides a tool to assess if the principal activity in
9 Accounts 1589 and 1588 for a specific year is reasonable and distributors must explain
10 unreconciled variances greater than +/- 1% of IESO purchases. Distributors are required to submit
11 a Commodity Accounts Analysis Workform for each year that has not previously been approved
12 by the OEB for disposition.

13 **Account 1589**

14 The Commodity Accounts Analysis Workform compares the principal activity in the general ledger
15 for Account 1589 to the expected principal balances based on monthly GA volumes, revenue,
16 and costs.

17 The principal activity in Account 1589 recorded in 2024 was \$9,786,934 as identified in Table 44
18 below. The principal activity balance after known adjustments of \$997,620 was \$10,784,554. This
19 is compared to the expected principal balance in Account 1589 of \$11,296,880 calculated in
20 Attachment 20, which results in an unreconciled difference of (\$512,326). This represents (0.31%)
21 of Alectra Utilities 2024 IESO purchases in the Enersource RZ, which is within the OEB's
22 threshold (+/- 1% of IESO purchases).

Table 44 – Commodity Accounts Analysis Workform Summary

Description	Amount
Principal Activity in RSVA(GA)	\$9,786,934
Add Known Adjustments	\$997,620
Adjusted Principal Activity in RSVA(GA)	\$10,784,554
Expected Principal Activity in RSVA(GA)	\$11,296,880
Variance \$	(\$512,326)
Total 2024 IESO Purchases	\$167,796,529
Absolute Variance as a % of IESO Purchases	0.31%

Account 1588

The Commodity Accounts Analysis Workform also includes a reasonability test for Account 1588, RSVA Power, and compares the annual Account 1588 variance to the Cost of Power purchases in the respective year.

The transactions in Account 1588 recorded in 2024 was \$2,429,460 as identified in Table 45 below. The transactions, after principal adjustments of (\$1,451,496) was \$977,963. This is compared to the power purchased of \$435,657,441, which represents 0.22% of purchases, which is within the OEB's threshold.

Table 45 – Account 1588 Power Summary

Description	Amount
Principal Activity in RSVA(Power)	\$2,429,460
Add Known Adjustments	(\$1,451,496)
Total Activity in 2024	\$977,963
Account 4705 - Power Purchased	\$435,657,441
Absolute Variance as a % of Power Purchased	0.22%

Guelph Hydro RZ

The Group 1 balances as of December 31, 2024, in the amount of \$3,415,983 have been adjusted for the following items to determine the amount for disposition of \$1,716,791 as identified in Table 46, below:

- Group 1 balances approved for disposition in the 2025 Annual Filing have been excluded;

- Principal adjustments which are not included in the audited financial statements have been identified separately as an adjustment to the balance requested for disposition. Consequently, the account balances on Tab 3. Continuity Schedule differ from the annual RRR filing;
- Projected carrying charges for each Group 1 Account balance to the proposed rate rider implementation date are included (i.e., the amount for disposition includes projected carrying charges to December 31, 2025); and
- Only eligible residual balances in Account 1595, for which rate riders have expired, are included. The disposition of these balances is requested two years after expiration.

Table 46 – Group 1 Balances for Disposition – Guelph Hydro RZ

Description	Amount
Group 1 Account Balances as of December 31, 2024	\$3,415,983
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers	\$1,339,953
Add Principal Adjustments	\$447,907
Add Projected Carrying Charges	\$44,954
Deduct 1595 Residual Balances to be disposed in a future rate proceeding	\$852,100
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers	\$1,716,791

Alectra Utilities has computed the disposition threshold for the Guelph Hydro RZ, based on the adjusted Group 1 balances to be \$0.0010/kWh, as identified in Table 47, below.

1 **Table 47 - Calculation of Disposition Threshold – Guelph Hydro RZ**

Description	Account	Amount
Low Voltage	1550	\$66,189
Smart Meter Entity Charge	1551	(\$133,698)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(\$2,165,934)
RSVA - Wholesale Market Service Charge - Capacity Based Recovery ("CBR") Class B	1580	\$920,437
RSVA - Retail Transmission Network Charge	1584	\$2,724
RSVA - Retail Transmission Connection Charge	1586	\$403,228
RSVA - Power	1588	(\$496,125)
RSVA - Global Adjustment	1589	\$4,146,248
Disposition and Recovery/Refund of Regulatory Balances	1595	\$672,913
Group 1 Account Balances as of December 31, 2024		\$3,415,983
Subtract 2025 Annual Filing Disposition (EB-2024-0006) - Recovery from Customers		\$1,339,953
Add Principal Adjustments		\$447,907
Add Projected Carrying Charges		\$44,954
Deduct 1595 Residual Balances to be disposed in a future rate proceeding		\$852,100
Adjusted Group 1 Account Balances for Disposition - Recovery from Customers		\$1,716,791
2024 kWhs		1,641,389,610
Threshold Test \$/kWh		\$0.0010

2

3 Alectra Utilities has completed and filed Tabs 3 to 7 of the RGM as Attachment 11 for the Guelph

4 Hydro RZ. Alectra Utilities has reconciled the Group 1 balances filed in the 2024 RRR, section

5 2.1.7 for the Guelph Hydro RZ. The variance to the RRR balance is equal to the principal

6 adjustments made in the current disposition period. A reconciliation of the balance requested for

7 disposition is provided in Table 48, below.

8 Alectra Utilities confirms that the last OEB approved balance of \$1,339,953 for the Guelph RZ

9 has been transferred to Account 1595, and that residual balances in Account 1595 Sub-accounts

10 for each vintage year have only been disposed once. Further, Alectra Utilities has confirmed the

11 accuracy of the billing determinants to the 2024 RRR, section 2.1.5.4.

12 Alectra Utilities relied upon the OEB's prescribed interest rates to calculate carrying charges on

13 the deferral and variance account balances. The prescribed interest rates of 3.64% for Q1 2025,

14 3.16% for Q2 2025, and 2.91% for Q3-Q4 2025 were used to calculate forecasted interest for

15 2025. No adjustments have been made to any deferral and variance account balances previously

16 approved by the OEB on a final basis.

1 **Table 48 – Deferral and Variance Account Reconciliation – Guelph Hydro RZ**

Account Description	Account	Principal Amounts as of Dec 31, 2024	Carrying Charges to Dec 31, 2024	Principal Disposition during 2025	Interest Disposition during 2025	Projected Carrying Charges to Dec 31, 2025	Total Disposition before Principal Adjustment	Principal Adjustment	Projected Carrying Charges to December 31, 2025	1595 Balances Not Claimed in 2024	Total Disposition
Group 1 Accounts:											
Low Voltage	1550	59,888	6,302	(79,134)	(6,450)	(607)	(20,002)				(20,002)
Smart Meter Entity Charge	1551	(126,696)	(7,002)	81,870	5,387	(1,414)	(47,856)				(47,856)
RSVA - Wholesale Market Service Charge excluding CBR	1580	(2,033,317)	(132,617)	1,813,782	143,776	(6,926)	(215,302)				(215,302)
RSVA - Wholesale Market Service Charge - CBR B	1580	868,228	52,209	(475,000)	(50,376)	12,406	407,467				407,467
RSVA - Retail Transmission Network Charge	1584	(21,968)	24,692	(152,624)	(24,837)	(5,508)	(180,246)				(180,246)
RSVA - Retail Transmission Connection Charge	1586	337,983	65,245	(784,659)	(67,899)	(14,093)	(463,422)				(463,422)
RSVA - Power	1588	(528,293)	32,168	478,874	9,945	(1,559)	(8,866)	(116,727)	(3,683)		(129,276)
Sub-total not including RSVA Power Global Adjustment		(1,444,175)	40,997	883,109	9,546	(17,701)	(528,227)	(116,727)	(3,683)		(648,637)
RSVA - Power Global Adjustment	1589	3,890,994	255,254	(2,134,499)	(236,031)	55,417	1,831,136	564,634	17,814		2,413,584
Total including RSVA Power Global Adjustment		2,446,819	296,251	(1,251,390)	(226,485)	37,716	1,302,909	447,907	14,131		1,764,947
Disposition and Recovery/Refund of Regulatory Balances (2018)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2019)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2020)	1595	-	-	-	-	-	-			-	-
Disposition and Recovery/Refund of Regulatory Balances (2021)	1595	(611,712)	473,831	611,752	(473,829)	1	44			44	-
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	(42,258)	(4,565)	-	-	(1,333)	(48,156)			-	(48,156)
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	(16,033)	271,719	-	-	(506)	255,180			255,180	-
Disposition and Recovery/Refund of Regulatory Balances (2024)	1595	(160,234)	762,165	-	-	(5,055)	596,876			596,876	-
Total 1595		(830,237)	1,503,150	611,752	(473,829)	(6,893)	803,943	-	-	852,100	(48,156)
Total Amount for Disposition		1,616,582	1,799,401	(639,638)	(700,315)	30,824	2,106,852	447,907	14,131	852,100	1,716,791

2

Alectra Utilities is seeking a one-year disposition period for the Group 1 balances for the Guelph Hydro RZ. This approach is consistent with the EDDVAR Report which states on page 6 that “*the default disposition period used to clear the account balances through a rate rider should be one year*”.

Wholesale Market Participants (“WMPs”)

WMPs participate directly in the IESO administered market and settle commodity and market-related charges directly with the IESO. Alectra Utilities has established separate rate riders to dispose of the balances in the RSVAs for WMPs. The balances in Account 1588 RSVA – Power, Account 1580 RSVA – Wholesale Market Service Charge (including CBR) and Account 1589 RSVA – Global Adjustment have not been allocated to WMPs.

Global Adjustment and Capacity Based Response Disposition

Alectra Utilities has also established separate rate riders to dispose of the GA and CBR account balances for the Guelph Hydro RZ. The GA rate rider is only applicable to non-RPP customers, and the CBR rate rider is only applicable to Class B customers. Alectra Utilities’ Class A customers are invoiced actual GA, therefore, none of the variance in the GA account balance is attributed to these customers.

There was 1 Alectra Utilities customer in the Guelph RZ that transitioned between Class A and Class B during 2024 under the IESO’s Industrial Conservation Initiative (“ICI”). This transition customer paid GA and CBR during the period they were a Class B customer. As such, this customer will only be allocated the portion of the GA and CBR account balance, which accrued to them as a Class B customer.

These GA and CBR amounts will be settled through twelve equal adjustments to bills as directed in the Chapter 3 Filing Requirements. This customer will not be charged or refunded the general GA and CBR rate riders.

Table 49 below identifies the GA and CBR balances disposed of through rate riders and specific bill adjustments.

Alectra Utilities requests disposition of its total GA balance of \$2,413,584, of which \$2,382,560 will be disposed of through a rate rider; and \$31,024 will be disposed of through specific bill adjustments, as discussed above. Alectra Utilities requests disposition of its total CBR balance of \$407,467, of which \$405,748 will be disposed of through a rate rider; and \$1,718 will be disposed

of via specific bill adjustments, as discussed above. Tabs “6.1a GA Allocation” and “6.2a CBR B Allocation” in the RGM identify the detailed calculation of the bill adjustments.

Table 49–Disposition of GA Balances – Guelph Hydro RZ

Description	Amount
Global Adjustment - Non-RPP Class B Customers	\$2,382,560
Global Adjustment - Transition Customers	\$31,024
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment	\$2,413,584
Capacity Based Recovery - Non-RPP Class B Customers	\$405,748
Capacity Based Recovery - Transition Customers	\$1,718
Class B Non-RPP Customers only - CBR Rate Rider/Bill Adjustment	\$407,467

A summary of the rate riders applicable to each group of customers is identified in Table 50 below.

Table 50 – Rate Riders by Customer Group – Guelph Hydro RZ

Customers	DVA Rate Rider 1 ¹	DVA Rate Rider 2 ²	CBR B Rate Rider ³ (if applicable)	GA Rate Rider	Specific Bill Adjustment
WMPs	x				
Class A (Full Year)	x	x			
Transition Customers	x	x			x
Class B non-RPP Customers (Full Year)	x	x	x	x	
Class B RPP Customers	x	x	x		

1. DVA Rate Rider 1 = disposition of low voltage, SME, Network, Connection, IRM balances

2. DVA Rate Rider 2 = disposition of Power and Wholesale Market Service Charges (excluding CBR)

3. If the allocated CBR B amount does not produce a rate rider in one or more rate class, the entire balance is transferred into Account 1580 WMS control account

WMPs are charged DVA Rate Rider 1 only, which includes account balances for low voltage charges, retail transmission network charges, and retail transmission connection charges.

Class A customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2, the latter of which includes account balances for power and wholesale market service charges excluding CBR.

Transition customers are charged the sum of DVA Rate Rider 1 and DVA Rate Rider 2; and a customer-specific bill adjustment for their portion of the GA and CBR account balances.

Class B, non-RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the GA and CBR Rate Riders.

Class B RPP customers are charged the sum of DVA Rate Riders 1 and 2; and the CBR Rate Rider.

1 The Group 1 DVAs disposition by customer group is identified in Table 51, below.

2 **Table 51 – Group 1 DVAs Disposition by Customer Group – Guelph Hydro RZ**

Description	Account	Amount
Low Voltage	1550	(\$20,002)
Smart Meter Entity Charge (Residential and GS<50kW Classes Only)	1551	(\$47,856)
Retail Transmission Network Charge	1584	(\$180,246)
Retail Transmission Connection Charge	1586	(\$463,422)
Disposition and Recovery/Refund of Regulatory Balances	1595	(\$48,156)
All Customers - DVA Rate Rider 1		(\$759,682)
Power	1588	(\$129,276)
Wholesale Market Service Charge excluding CBR	1580	(\$215,302)
All Customers ex WMPs - DVA Rate Rider 2		(\$344,578)
Wholesale Market Service Charge - CBR Class B	1580	\$405,748
Capacity Based Recovery - Transition Customers	1580	\$1,718
All Class B Customers ex WMPs - CBR B Rate Rider/Bill Adjustment		\$407,467
Global Adjustment - Non-RPP Class B Customers	1589	\$2,382,560
Global Adjustment - Transition Customers	1589	\$31,024
Class B Non-RPP Customers only - GA Rate Rider/Bill Adjustment		\$2,413,584
Total (Repayment to)/Recovery from Customers		\$1,716,791
Disposition via Rate Rider		\$1,684,048
Global Adjustment - Transition Customers		\$31,024
Capacity Based Recovery - Transition Customers		\$1,718

3
4 All balances claimed are allocated to the rate classes based on the default cost allocation
5 methodology as identified in the EDDVAR report. The 2024 actuals reported in Alectra Utilities
6 2024 RRRs have been used to calculate the rate riders as per the Chapter 3 Filing Requirements.

7 The billing determinants, billing adjustments and calculation of the rate riders are provided in Tabs
8 4 through 7 in the RGM Model filed as Attachment 11. Alectra Utilities requests disposition of the
9 Guelph Hydro RZ adjusted Group 1 balances, through the rate riders identified in Table 52, below.

10 **Table 52 – Deferral and Variance Account Riders – Guelph Hydro RZ**

Customer Class	Deferral/Variance Account Rate Rider		Deferral/Variance Account Rate Rider for Non-WMP		Global Adjustment Rate Rider Non-RPP Class B		CBR B Rate Rider Class B Consumer	
	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW	\$/kWh	\$/kW
Residential	(0.0007)				0.0083		0.0005	
General Service Less Than 50 kW	(0.0007)				0.0083		0.0005	
General Service 50 To 999 kW		(0.1517)		(0.0734)	0.0083			0.1529
General Service 1,000 To 4,999 kW		(0.3010)			0.0083			0.2598
Large Use		(0.3118)						
Unmetered Scattered Load	(0.0006)				0.0083		0.0005	
Sentinel Lighting		(0.2314)						0.1728
Street Lighting		(0.2318)			0.0083			0.1647

Commodity Accounts Analysis Workform

The Commodity Accounts Analysis Workform for the Guelph RZ is filed as Attachment 21. The Commodity Accounts Analysis Workform assesses the reasonability of Account 1589, RSVA GA and Account 1588, RSVA Power through a calculation of expected principal balances and compares the expected amounts to the amounts reported in the distributor's general ledger. The Commodity Accounts Analysis Workform provides a tool to assess if the principal activity in Accounts 1589 and 1588 for a specific year is reasonable and distributors must explain unreconciled variances greater than +/- 1% of IESO purchases. Distributors are required to submit a Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition.

Account 1589

The Commodity Accounts Analysis Workform compares the principal activity in the general ledger for Account 1589 to the expected principal balances based on monthly GA volumes, revenue, and costs.

The principal activity in Account 1589 recorded in 2024 was \$1,756,495 as identified in Table 53 below. The principal activity balance, after known adjustments of \$565,391 was \$2,321,886. This is compared to the expected principal balance in Account 1589 of \$2,504,580 calculated in Attachment 21, which results in an unreconciled difference of (\$182,694). This represents (0.85%) of Alectra Utilities 2024 IESO purchases in the Guelph RZ, which is within the OEB's threshold (+/- 1% of IESO purchases).

Table 53 – Commodity Accounts Analysis Workform Summary

Description	Amount
Principal Activity in RSVA(GA)	\$1,756,495
Add Known Adjustments	\$565,391
Adjusted Principal Activity in RSVA(GA)	\$2,321,886
Expected Principal Activity in RSVA(GA)	\$2,504,580
Variance \$	(\$182,694)
Total 2024 IESO Purchases	\$21,521,307
Absolute Variance as a % of IESO Purchases	0.85%

Account 1588

The Commodity Accounts Analysis Workform also includes a reasonability test for Account 1588, RSVA Power, and compares the annual Account 1588 variance to the Cost of Power purchases in the respective year.

The transactions in Account 1588 recorded in 2024 was (\$49,419) as identified in Table 54 below. The transactions, after principal adjustments of (\$116,727) was (\$166,147). This is compared to the power purchased of \$98,095,304, which represents (0.17%) of purchases, which is within the OEB's threshold.

Table 54 – Account 1588 Power Summary

Description	Amount
Principal Activity in RSVA(Power)	(\$49,419)
Add Known Adjustments	(\$116,727)
Total Activity in 2024	(\$166,147)
Account 4705 - Power Purchased	\$98,095,304
Absolute Variance as a % of Power Purchased	0.17%

RENEWABLE GENERATION CONNECTION RATE PROTECTION

Alectra Utilities provides a summary of its RGCRP amounts by rate zone below. The OEB approved 2025 RGCRP amounts for the Brampton, PowerStream and Enersource RZs in Alectra Utilities' 2025 EDR Application. In response to OEB staff interrogatories in Alectra Utilities 2021 EDR Application (EB-2020-0002), OEB staff and Alectra Utilities updated the RGCRP models to extend the calculations for the RGCRP payment amounts for each year between 2022 to 2026.⁷ Alectra Utilities is not requesting renewable generation funding for the Horizon Utilities and Guelph RZs.⁸

Alectra Utilities' 2026 RGCRP funding request is provided by RZ, below.

Brampton RZ

In the 2015 Cost of Service Rate Application (EB-2014-0083), the OEB-approved Hydro One Brampton's request for the funding of Renewable Generation Connection Provincial amounts included in its detailed Distribution System Plan ("DSP"), to be recovered through the IESO relating to Renewable Enabling Improvement Investments and Renewable Expansion Investments from 2015 to 2019. Hydro One Brampton's DSP was reviewed by the OEB and its funding requests for eligible investments for 2015 to 2019 were approved by the OEB.

Alectra Utilities is requesting to collect renewable generation funding of \$121,121 (or \$10,093 per month) in 2026 from all provincial ratepayers, as identified in Attachment 22 for the Brampton RZ.

PowerStream RZ

In the 2017 Custom IR Rate Application (EB-2015-0003), the OEB-approved PowerStream's request for the funding of Renewable Generation Connection Provincial amounts included in its detailed DSP, to be recovered through the IESO relating to Renewable Enabling Improvement Investments and Renewable Expansion Investments from 2016 to 2020.

⁷ EB-2020-0002, IRR BRZ-Staff-16, PRZ-Staff-42, ERZ-Staff-30

⁸ EB-2019-0018, Partial Decision and Interim Rate Order, dated December 12, 2019, pp.37-40

Alectra Utilities is requesting to collect renewable generation funding of \$229,052 (or \$19,088 per month) in 2026 from all provincial ratepayers for the PowerStream RZ, as identified in Attachment 23.

Enersource RZ

Enersource filed a basic Green Energy Plan (the “GEA Plan”) which was approved by the OEB in Enersource’s 2013 cost of service application proceeding (EB-2012-0033). The GEA Plan identified the projects and expenditures associated with the connection of renewable generation to its system and discussed constraints on the ability to connect renewable generation. The GEA Plan was filed in accordance with the *Filing Requirements: Distribution System Plans – Filing under Deemed Conditions of Licence* (EB-2009-0397), which requires distributors to identify the costs related to the connection of FIT and microFIT projects and/or to the implementation of a smart grid. The GEA Plan did not include any smart grid initiatives.

Alectra Utilities is requesting the collection of renewable generation funding for the Enersource RZ of \$125,528 (or \$10,461 per month) from all provincial ratepayers, as shown in Attachment 24. There are no further additions over the 2022 to 2026 period, and therefore, no further true-ups are required.

LRAM-ELIGIBLE AMOUNTS FOR PROSPECTIVE DISPOSITION

Alectra Utilities' first application for approval of LRAM-eligible amounts for prospective disposition was filed in Alectra Utilities 2024 EDR Application (EB-2023-2041). In that proceeding, the OEB approved LRAM-eligible amounts for the years 2024 to 2026 for all rate zones, arising from persisting savings from completed CDM programs as set out in the Table 55 for each rate zone below. These amounts will be adjusted mechanistically by the OEB-approved inflation minus X factor applicable to IRM applications in effect for a given year and recovered through a rate rider in the corresponding rate year.

Table 55 – LRAM-Eligible Amounts for Prospective Disposition

	Horizon RZ LRAM-Eligible Amount		Brampton RZ LRAM-Eligible Amount		PowerStream RZ LRAM-Eligible Amount		Enersource RZ LRAM-Eligible Amount		Guelph RZ LRAM-Eligible Amount		Total
Year	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2023 \$	2024 \$	2024 \$
2024	682,876	713,606	1,609,475	1,681,901	3,357,347	3,508,428	2,446,503	2,556,595	990,776	1,035,361	9,495,890
2025	567,268	592,795	1,446,651	1,511,750	3,155,219	3,297,204	1,847,944	1,931,101	934,291	976,334	8,309,184
2026	501,552	524,122	1,380,696	1,442,827	3,061,264	3,199,021	1,596,328	1,668,163	921,322	962,782	7,796,915

Alectra Utilities has a zero balance in the LRAMVA. Alectra Utilities is seeking rate riders for 2026 rates to recover the base LRAM-eligible amount for 2026, which was approved in Alectra Utilities' 2024 EDR Application.

Alectra Utilities provides the calculation of the 2026 LRAM-eligible rate riders as Attachment 25. Alectra Utilities has inputted the 2026 Prospective LRAMVA Rate Riders at "Tab 19-Additional Rates" in the OEB's IRM Rate Generator model. In accordance with the filing requirement, Alectra Utilities is not filing the LRAMVA Workforms or any additional documentation.

Alectra Utilities identifies that the balance in Account 1568, LRAMVA, in Tab "3. Continuity Schedule" does not match the amount being requested for disposition due to the exclusion of the prospective entries recorded in subsequent years.

Alectra Utilities provides a summary of the relief sought by the rate zone, below.

1 **Horizon Utilities RZ**

2 Alectra Utilities is seeking recovery of the 2026 LRAM-eligible amounts arising from persisting
3 savings from completed CDM programs.

4 The calculation of the 2026 LRAM-eligible amount for prospective disposition and associated rate
5 riders is provided in Table 56 below.

1 **Table 56 – LRAMVA Prospective Balances and Rate Riders**

2

HRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,738,650,226	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$321,858	\$10,621	\$332,479	\$11,304	\$343,784	576,791,739	0	\$ 0.0006
General Service 50 to 4,999 kW Service Classification	kW	(\$122,824)	(\$4,053)	(\$126,877)	(\$4,314)	(\$131,191)	1,754,666,698	4,738,017	\$ (0.0277)
Large Use Service Classification	kW	\$25,413	\$839	\$26,252	\$893	\$27,144	232,027,456	535,719	\$ 0.0507
Large Use with Dedicated Assets Service Classification	kW	\$29,923	\$987	\$30,911	\$1,051	\$31,962	865,114,352	1,601,505	\$ 0.0200
Unmetered Scattered Load Service Classification	kWh	\$52,211	\$1,723	\$53,934	\$1,834	\$55,768	11,127,816	0	\$ 0.0050
Street Lighting Service Classification	kW	\$217,541	\$7,179	\$224,720	\$7,640	\$232,360	16,837,050	50,635	\$ 4.5890
Sentinel Lighting Service Classification	kW	\$0	\$0	\$0	\$0	\$0	279,195	1,333	\$ -
Total		\$524,122	\$17,296	\$541,418	\$18,408	\$559,826	5,195,494,530	6,927,209	

1 **Brampton RZ**

2 Alectra Utilities is seeking recovery of the 2026 LRAM-eligible amounts arising from persisting
3 savings from completed CDM programs.

4 The calculation of the 2026 LRAM-eligible amount for prospective disposition and associated rate
5 riders is provided in Table 57 below.

1 **Table 57 – LRAMVA Prospective Balances and Rate Riders**

BRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,595,360,777	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$396,594	\$13,088	\$409,682	\$13,929	\$423,611	345,070,797	0	\$ 0.0012
General Service 50 to 699 kW Service Classification	kW	\$274,686	\$9,065	\$283,751	\$9,648	\$293,398	1,081,912,303	3,013,128	\$ 0.0974
General Service 700 to 4,999 kW Service Classification	kW	\$155,659	\$5,137	\$160,795	\$5,467	\$166,262	878,797,903	2,065,626	\$ 0.0805
Large Use Service Classification	kW	\$72,650	\$2,397	\$75,048	\$2,552	\$77,600	248,545,493	455,970	\$ 0.1702
Unmetered Scattered Load Service Classification	kWh	\$58,082	\$1,917	\$59,999	\$2,040	\$62,039	6,163,740	0	\$ 0.0101
Street Lighting Service Classification	kW	\$485,155	\$16,010	\$501,165	\$17,040	\$518,205	19,136,673	53,847	\$ 9.6236
Embedded Distributor Service Classification	kW	\$0	\$0	\$0	\$0	\$0	2,951,233	0	\$ -
Distributed Generation [Dgen] Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	285,160	0	\$ -
Energy From Waste Service Classification	kW	\$0	\$0	\$0	\$0	\$0	0	0	\$ -
Total		\$1,442,827	\$47,613	\$1,490,440	\$50,675	\$1,541,115	4,178,224,078	5,588,572	

2

1 **PowerStream RZ**

2 Alectra Utilities is seeking recovery of the 2026 LRAM-eligible amounts arising from persisting
3 savings from completed CDM programs.

4 The calculation of the 2026 LRAM-eligible amount for prospective disposition and associated rate
5 riders is provided in Table 58 below.

1 **Table 58 – LRAMVA Prospective Balances and Rate Riders**

2

PRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	3,025,132,486	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$493,758	\$16,294	\$510,052	\$17,342	\$527,393	1,027,917,567	0	\$ 0.0005
General Service 50 to 4,999 kW Service Classification	kW	\$2,302,799	\$75,992	\$2,378,791	\$80,879	\$2,459,670	4,810,217,506	12,300,262	\$ 0.2000
Large Use Service Classification	kW	\$38,358	\$1,266	\$39,624	\$1,347	\$40,971	234,289,032	434,331	\$ 0.0943
Unmetered Scattered Load Service Classification	kWh	\$11,035	\$364	\$11,399	\$388	\$11,787	15,207,735	0	\$ 0.0008
Street Lighting Service Classification	kW	\$352,246	\$11,624	\$363,870	\$12,372	\$376,241	39,805,164	111,704	\$ 3.3682
Sentinel Lighting Service Classification	kW	\$827	\$27	\$854	\$29	\$883	230,495	626	\$ 1.4103
Total		\$3,199,021	\$105,568	\$3,304,589	\$112,356	\$3,416,945	9,152,799,985	12,846,922	

1 **Enersource RZ**

2 Alectra Utilities is seeking recovery of the 2026 LRAM-eligible amounts arising from persisting
3 savings from completed CDM programs.

4 The calculation of the 2026 LRAM-eligible amount for prospective disposition and associated rate
5 riders is provided in Table 59 below.

1 **Table 59 – LRAMVA Prospective Balances and Rate Riders**

ERZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,507,273,531	0	\$ -
General Service less than 50 kW Service Classification	kWh	(\$67,576.30)	(\$2,230.02)	(\$69,806.31)	(\$2,373)	(\$72,180)	706,226,080	0	\$ (0.0001)
General Service 50 to 499 kW Service Classification	kW	\$1,399,187.62	\$46,173.19	\$1,445,360.81	\$49,142	\$1,494,503	2,065,049,698	5,667,848	\$ 0.2637
General Service 500 to 4,999 kW Service Classification	kW	\$543,956.89	\$17,950.58	\$561,907.47	\$19,105	\$581,012	1,674,211,357	3,874,534	\$ 0.1500
Large Use Service Classification	kW	\$129,079.80	\$4,259.63	\$133,339.43	\$4,534	\$137,873	1,028,034,923	1,745,816	\$ 0.0790
Unmetered Scattered Load Service Classification	kWh	\$25,219.86	\$832.26	\$26,052.12	\$886	\$26,938	12,049,941	0	\$ 0.0022
Street Lighting Service Classification	kW	(\$361,704.74)	(\$11,936.26)	(\$373,641.00)	(\$12,704)	(\$386,345)	13,498,921	36,292	\$ (10.6453)
Total		\$1,668,163	\$55,049	\$1,723,213	\$58,589	\$1,781,802	7,006,344,452	11,324,491	

2

1 **Guelph Hydro RZ**

- 2 Alectra Utilities is seeking recovery of the 2026 LRAM-eligible amounts arising from persisting
3 savings from completed CDM programs.
- 4 The calculation of the 2026 LRAM-eligible amount for prospective disposition and associated rate
5 riders is provided in Table 60 below.

1 **Table 60 – LRAMVA Prospective Balances and Rate Riders**

2

GRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J= G/H or J= G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	425,190,395	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$61,931	\$2,044	\$63,975	\$2,175	\$66,150	142,117,243	0	\$ 0.0005
General Service 50 to 999 kW Service Classification	kW	\$166,066	\$5,480	\$171,546	\$5,833	\$177,379	384,302,386	1,098,484	\$ 0.1615
General Service 1,000 to 4,999 kW Service Classification	kW	\$207,057	\$6,833	\$213,890	\$7,272	\$221,163	489,221,744	1,048,638	\$ 0.2109
Large Use Service Classification	kW	\$329,425	\$10,871	\$340,296	\$11,570	\$351,866	195,177,787	404,119	\$ 0.8707
Unmetered Scattered Load Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,947,999	0	\$ -
Street Lighting Service Classification	kW	\$198,302	\$6,544	\$204,846	\$6,965	\$211,811	3,421,663	9,541	\$ 22.1998
Sentinel Lighting Service Classification	kW	\$0	\$0	\$0	\$0	\$0	10,392	29	\$ -
Total		\$962,782	\$31,772	\$994,554	\$33,815	\$1,028,369	1,641,389,610	2,560,811	

ALECTRA UTILITIES EARNINGS SHARING MECHANISM

The OEB requires consolidating entities that propose to defer rebasing beyond five years to implement an ESM for the period beyond five years, whereby excess earnings are shared with consumers on a 50:50 basis for all earnings that are more than 300 basis points above the consolidated entity's annual ROE. The ESM is designed to protect customers and ensure that they share in any increased benefits from consolidation during the deferred rebasing period.

As part of the MAADs Application it filed, Alectra Utilities identified at Exhibit B, Tab 7, Schedule 2, an ESM proposal for years six to ten (2022-2026) of the rebasing deferral period that is consistent with the OEB's March 26, 2015 *Report on Rate-Making Associated with Distributor Consolidation*. On December 8, 2016, the OEB issued its Decision and Order in respect of the MAADs Application. In the MAADs Decision, the OEB ordered that Alectra Utilities file plans for the ESM by December 31, 2019.

In the subsequent MAADs Application with Guelph Hydro, the Applicants proposed an ESM for years six to ten (2024-2028) of the rebasing deferral period. On October 18, 2018, the OEB issued its Decision and Order in respect of the MAADs Application and approved the ESM proposal.

In Alectra Utilities' 2020 EDR Application, Alectra Utilities filed a proposal for an ESM in which earnings in excess of 300 basis points above the deemed ROE for the consolidated entity would be divided on a 50/50 basis between Alectra Utilities and its ratepayers. The proposal stated that as a consolidated utility that has not rebased its rates, there is no "approved" ROE for Alectra Utilities against which the earnings sharing could be determined. Instead, there are approved ROEs for each rate zone. In this regard, for the purposes of the ESM calculation, the representative OEB-approved ROE for Alectra Utilities would be calculated as the weighted average of the OEB-approved rate base amounts for each RZ (from the most recent OEB-approved rebasing application for each predecessor company). The ratepayers' share of excess earnings would be credited to a newly proposed variance account, for clearance at the next applicable annual IRM application filing. The recorded amount would be shared with customers of the Enersource, Horizon, PowerStream and Brampton RZs only. The proposal further stated that the regulatory net income would be calculated, for the purpose of earnings sharing, in the

1 same manner as net income for regulatory purposes under the RRR filings, and in accordance
2 with the *RRR 2.1.5.6 ROE Complete Filing Guide*, issued March 2016.⁹

3 In its Partial Decision and Order in the 2020 EDR Application, the OEB approved Alectra Utilities'
4 ESM proposal as filed, stating that the proposal was consistent with the OEB's MAADs policy.
5 The OEB further stated that the ESM should consider the earnings of Alectra Utilities in years six
6 to ten of the deferred rebasing period as a consolidated entity. This view is consistent with the
7 MAADs Policy, which continuously refers to consolidated earnings as the measurement basis in
8 an ESM. The OEB accepted Alectra Utilities' proposal to utilize a weighted average ROE for all
9 applicable rate zones in determining the approved ROE for Alectra Utilities.¹⁰

10 **Alectra Utilities' 2024 ESM (Year 8 of Deferred Rebasing Period)**

11 Alectra Utilities' 2024 annual Reporting and Record Keeping Requirements ("RRRs") are filed for
12 Alectra Utilities, and not individually, by rate zone. Alectra Utilities 2024 ROE was calculated to
13 be 7.16%, 179 basis points below a calculated deemed ROE for Alectra Utilities of 8.95%. Alectra
14 Utilities calculated a consolidated deemed ROE percentage, using the weighted average of the
15 OEB-approved deemed equity portion of rate base for each rate zone, from the most recent OEB-
16 approved rebasing application for each of the predecessor companies. As the ESM is only
17 effective beyond the initial five-year deferral period, 2017 to 2021 RRR ROE included merger-
18 related costs/savings adjustments in the ROE calculation filed as part of Alectra Utilities' annual
19 RRR 2.1.5.6 submission. Starting in year 6 (2022) and continuing through to year 10 (2026), the
20 ROE calculation excludes merger-related costs/savings adjustments. This approach ensures that
21 the ROE calculation in years 6 to 10 (2022-2026) includes the savings Alectra Utilities achieved
22 as a result of the consolidation, which is the basis for the ESM calculation.

23 To determine the 2024 ROE for the Horizon, Brampton, PowerStream and Enersource RZs only,
24 Alectra Utilities derived weighting factors to be applied to Alectra Consolidated (all five RZs) ROE
25 data. The weighting factors were derived using 2017 and 2018 ROE data from the respective

⁹ EB-2018-0018, Exhibit 2, Tab 1, Schedule 6, May 28, 2019.

¹⁰ EB-2019-0018, Partial Decision and Order, December 12, 2019, p.43.

annual RRR filings for Alectra Utilities and Guelph Hydro. Since the Alectra Utilities and Guelph Hydro merger was effective January 1, 2019, Alectra Utilities (4 RZs) and Guelph Hydro filed separate RRR 2.1.5.6 ROE calculations for 2017 and 2018 as summarized in Table 61 below and filed as Attachment 28.

Table 61 – 2017 and 2018 RRR 2.1.5.6 ROE Summary

2017 RRR ROE 2.1.5.6	AUC 4 RZs	Guelph	Alectra Consolidated	Weighting Factor AUC 4 RZs
Adjusted Regulated Net Income (A)	92,065,394	5,839,597	97,904,991	0.9404
Rate Base (RB)	2,731,011,247	150,463,475	2,881,474,722	0.9478
Regulated Deemed Equity (40% of RB) (B)	1,092,404,499	60,185,390	1,152,589,889	0.9478
Achieved ROE % (A/B)	8.43%	9.70%	8.49%	

2018 RRR ROE 2.1.5.6	AUC 4 RZs	Guelph	Alectra Consolidated	Weighting Factor AUC 4 RZs
Adjusted Regulated Net Income (A)	88,414,588	5,072,739	93,487,327	0.9457
Rate Base (RB)	2,885,572,416	154,944,539	3,040,516,955	0.9490
Regulated Deemed Equity (40% of RB) (B)	1,154,228,966	61,977,816	1,216,206,782	0.9490
Achieved ROE % (A/B)	7.66%	8.18%	7.69%	

Alectra Consolidated is the sum of Alectra Utilities Corporation ("AUC") 4 RZs and Guelph. The Achieved ROE % for AUC 4 RZs and Guelph corresponds to the RRR 2.1.5.6 ROE submissions for 2017 and 2018. The weighting factors for AUC 4 RZs was derived by dividing Adjusted Regulated Net Income, Rate Base and Regulated Deemed Equity for AUC 4 RZs by the corresponding Alectra Consolidated values.

Alectra Utilities' deemed ROE is 8.95%, calculated using the weighted average of the OEB-approved deemed equity portion of rate base for each rate zone as presented in Table 62, below. The deemed ROE of 8.95% has been reported as part of Alectra Utilities' RRR 2.1.5.6 ROE filings and is also included on Alectra Utilities' scorecard.

1 **Table 62 – Alectra Utilities Deemed ROE (5 RZs)**

Weighted Average Deemed ROE Calculation	Deemed Equity Portion of Rate Base (\$)	Weighting Factor	Deemed ROE
ERZ	249,399,133	0.22	8.93%
BRZ	161,847,409	0.14	9.30%
GRZ	60,556,692	0.05	9.19%
PRZ	433,122,065	0.38	8.78%
HRZ	222,279,180	0.20	8.98%
Alectra Weighted Deemed ROE (5 RZs)			8.95%

3 For the purpose of the ESM, Alectra Utilities has calculated a deemed ROE for AUC 4 RZs
4 (excluding Guelph) of 8.94% as provided in Table 63, below.

5 **Table 63 – Alectra Utilities Deemed ROE (AUC 4 RZs)**

Weighted Average Deemed ROE Calculation	Deemed Equity Portion of Rate Base (\$)	Weighting Factor	Deemed ROE
ERZ	249,399,133	0.23	8.93%
BRZ	161,847,409	0.15	9.30%
PRZ	433,122,065	0.41	8.78%
HRZ	222,279,180	0.21	8.98%
Alectra Weighted Deemed ROE (4 RZs)			8.94%

7 Table 64 below applies the weighting factors to 2024 RRR ROE data and compares the ROE for
8 AUC 4 RZs to a deemed ROE of 8.94%. As identified above, Alectra Utilities 2024 ROE for all
9 five RZs was 7.16%. Alectra Utilities has applied both, the 2017 and 2018, weighting factors to
10 2024 Consolidated Adjusted Regulated Net Income, Rate Base and Regulated Deemed Equity
11 amounts to derive 2024 ROE for AUC 4 RZs. This results in an ROE that is either 184 basis points
12 (using 2017 weighting factors) or 181 basis points (using 2018 weighting factors) below a deemed
13 ROE of 8.94%. Therefore, the ESM is not triggered. The ESM calculation is provided as
14 Attachment 27.

Table 64 – Alectra Utilities 2024 ESM Calculation

2024 RRR ROE 2.1.5.6	Consolidated (i)	2017 Weighting Factor AUC 4 RZs (ii)	Achieved ROE AUC 4 RZs (iii) = (i) * (ii)	Achieved ROE GRZ (iv) = (i) - (iii)
Adjusted Regulated Net Income (A)	111,929,789	0.9404	105,253,675	6,676,114
Rate Base	3,910,656,849	0.9478	3,706,452,032	204,204,817
Regulated Deemed Equity (40% of RB) (B)	1,564,262,740	0.9478	1,482,580,813	81,681,927
Achieved ROE % (A/B)	7.16%		7.10%	8.17%
Deemed ROE	8.95%		8.94%	9.19%
Difference	-1.79%		-1.84%	-1.02%

2024 RRR ROE 2.1.5.6	Consolidated (i)	2018 Weighting Factor AUC 4 RZs (ii)	Achieved ROE AUC 4 RZs (iii) = (i) * (ii)	Achieved ROE GRZ (iv) = (i) - (iii)
Adjusted Regulated Net Income (A)	111,929,789	0.9457	105,856,340	6,073,450
Rate Base	3,910,656,849	0.9490	3,711,370,039	199,286,810
Regulated Deemed Equity (40% of RB) (B)	1,564,262,740	0.9490	1,484,548,016	79,714,724
Achieved ROE % (A/B)	7.16%		7.13%	7.62%
Deemed ROE	8.95%		8.94%	9.19%
Difference	-1.79%		-1.81%	-1.57%

Alectra Utilities – Guelph Hydro RZ's 2024 ESM (Year 6 of Deferred Rebasng Period)

Alectra Utilities also reports on the ESM for the Guelph Hydro RZ, marking the first year the ESM is in place. To determine the 2024 ROE for the Guelph RZ only, Alectra Utilities derived weighting factors to be applied to Alectra Consolidated (all five RZs) ROE data, as presented in Table 61, above.

For the purpose of the ESM for the Guelph RZ, Alectra Utilities has utilized a deemed ROE of 9.19% from Guelph Hydro's most recent OEB-approved rebasing application (EB-2015-0073), as presented in Table 62 above.

Table 64 above applies the weighting factors to 2024 RRR ROE data and compares the ROE for GRZ to a deemed ROE of 9.19%. As identified above, Alectra Utilities 2024 ROE for all five RZs was 7.16%. Alectra Utilities has applied both the 2017 and 2018 weighting factors to 2024 Consolidated Adjusted Regulated Net Income, Rate Base and Regulated Deemed Equity amounts to derive 2024 ROE for GRZ. This results in an ROE that is either 101 basis points (using

- 1 2017 weighting factors) or 157 basis points (using 2018 weighting factors) below a deemed ROE
- 2 of 9.19%. Therefore, the ESM is not triggered.

TAX CHANGES

The OEB policy, as described in the OEB's 2008 Report entitled *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* (the "Supplemental Report"), prescribes a 50/50 sharing of impacts of legislated tax changes from distributors' tax rates embedded in their OEB approved base rates. If applicable, these amounts will be refunded to customers over a 12-month period.

On June 21, 2019, Bill C-97, *Budget Implementation Act, 2019, No 1*, was given Royal Assent. As part of Bill C-97, the federal government introduced an Accelerated Investment Incentive ("AII") to support all businesses that make capital investments. Under the AII, capital investments will generally be eligible for a first-year deduction for depreciation equal to up to three times the amount that would otherwise apply in the year an asset is put into use, thereby allowing businesses to recover the initial cost of their investment more quickly. The AII will apply to all tangible capital assets, including long-lived investments like buildings, acquired after November 20, 2018. The AII will gradually be phased out starting in 2025 and will no longer be in effect for investments put in use after 2027.

On July 25, 2019, the OEB issued a Letter re: *Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance*. Distributors are expected to record the impacts of CCA rule changes in Account 1592 – PILs and Tax Variances – CCA Changes for the period November 21, 2018 until the effective date of the distributor's next cost-based rate application. Alectra has recorded the impact of the CCA rule change in Account 1592.

SUMMARY OF BILL IMPACTS

A summary of bill impacts for the typical customer by rate class is presented in Tables 65 to 74 below. Tab 20 Bill Impacts, of the RGM filed as Attachments 7 to 11 provides the detailed bill impacts for each customer class for 2026.

Table 65 – Distribution Bill Impacts by Rate Class – Horizon Utilities RZ

Distribution Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 1.08	3.4%
GS<50	kWh	2,000	\$ 2.51	3.2%
GS>50 to 4,999	kW	250	\$ 39.77	3.2%
Large User	kW	5,000	\$ 1,169.53	3.1%
Large User with Dedicated Assets	kW	20,000	\$ 531.16	3.5%
Street Lighting	kW	3,041	\$ 3,569.39	3.0%

Table excludes the impact of HST & OER

Table 66 – Total Bill Impacts by Rate Class – Horizon Utilities RZ

Total Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 1.30	1.0%
GS<50	kWh	2,000	\$ 2.89	0.9%
GS>50 to 4,999	kW	250	\$ 413.80	1.9%
Large User	kW	5,000	\$ 796.03	0.2%
Large User with Dedicated Assets	kW	20,000	\$ (2,042.84)	(0.1)%
Street Lighting	kW	3,041	\$ 7,305.92	2.2%

Table excludes the impact of HST & OER

1 **Table 67 – Distribution Bill Impacts by Rate Class – Brampton RZ**

Distribution Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 0.98	3.3%
GS<50	kWh	2,000	\$ 2.24	3.0%
GS>50 to 699	kW	500	\$ 62.18	3.2%
GS 700 to 4,999	kW	1,432	\$ 243.39	3.3%
Large User	kW	20,000	\$ 3,246.64	4.6%
Unmetered Scattered Load	kWh	21,296	\$ (111.91)	(3.7)%
Street Lighting	kWh	5,309	\$ 8,930.48	4.0%

2 Table excludes the impact of HST & OER

3 **Table 68 – Total Bill Impacts by Rate Class – Brampton RZ**

Total Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ (0.09)	(0.1)%
GS<50	kWh	2,000	\$ (0.40)	(0.1)%
GS>50 to 699	kW	500	\$ 11.48	0.0%
GS 700 to 4,999	kW	1,432	\$ 8.83	0.0%
Large User	kW	20,000	\$ (14,117.36)	(0.7)%
Unmetered Scattered Load	kWh	21,296	\$ (118.73)	(1.7)%
Street Lighting	kW	5,309	\$ 8,586.98	1.4%

4 Table excludes the impact of HST & OER

1 **Table 69 – Distribution Bill Impacts by Rate Class – PowerStream RZ**

Distribution Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 1.13	3.3%
GS<50	kWh	2,000	\$ 2.59	3.1%
GS>50 to 4,999	kW	250	\$ 49.53	3.2%
Large User	kW	7,350	\$ 526.12	1.8%
Street Lighting	kW	2,962	\$ 2,365.27	3.2%

2 Table excludes the impact of HST & OER

3 **Table 70 – Total Bill Impacts by Rate Class – PowerStream RZ**

Total Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 1.34	1.0%
GS<50	kWh	2,000	\$ 2.96	0.9%
GS>50 to 4,999	kW	250	\$ 237.73	1.4%
Large User	kW	7,350	\$ 716.48	0.1%
Street Lighting	kW	2,962	\$ 4,783.63	1.7%

4 Table excludes the impact of HST & OER

1 **Table 71 – Distribution Bill Impacts by Rate Class – Enersource RZ**

Distribution Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 0.98	3.3%
GS<50	kWh	2,000	\$ 2.60	3.0%
GS>50 to 499	kW	230	\$ 43.34	2.9%
GS 500 to 4,999	kW	2,250	\$ 287.88	3.1%
Large User	kW	5,000	\$ 1,084.31	3.0%
Street Lighting	kW	0.10	\$ 0.10	4.5%

2 Table excludes the impact of HST & OER

3 **Table 72 – Total Bill Impacts by Rate Class – Enersource RZ**

Total Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 1.06	0.8%
GS<50	kWh	2,000	\$ 2.40	0.7%
GS>50 to 499	kW	230	\$ 229.52	1.1%
GS 500 to 4,999	kW	2,250	\$ 858.65	0.9%
Large User	kW	5,000	\$ (298.19)	(0.1)%
Street Lighting	kW	0.10	\$ 0.16	1.8%

4 Table excludes the impact of HST & OER

1 **Table 73 – Distribution Bill Impacts by Rate Class – Guelph Hydro RZ**

Distribution Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 1.18	3.4%
GS<50	kWh	2,000	\$ 1.89	3.4%
GS>50 to 999	kW	500	\$ 61.54	3.1%
GS 1,000 to 4,999	kW	1,000	\$ 160.53	3.5%
Large User	kW	7,500	\$ 1,114.74	3.4%
Street Lighting	kW	35	\$ (327.57)	(12.9)%

2 Table excludes the impact of HST & OER

3 **Table 74 – Total Bill Impacts by Rate Class – Guelph Hydro RZ**

Total Bill Impacts				
Customer Class	Billing Units	Average Monthly Volume	2026 vs. 2025	
			\$	%
Residential	kWh	750	\$ 0.71	0.5%
GS<50	kWh	2,000	\$ 0.65	0.2%
GS>50 to 999	kW	500	\$ (20.92)	(0.1)%
GS 1,000 to 4,999	kW	1,000	\$ 31.86	0.0%
Large User	kW	7,500	\$ (779.01)	(0.1)%
Street Lighting	kW	35	\$ (332.99)	(6.6)%

4 Table excludes the impact of HST & OER

1 ESTABLISHMENT OF NEW DEFERRAL AND VARIANCE ACCOUNTS

2 Proposed Deferral and Variance Account for Useful Life Changes

3 In preparation for the filing of Alectra Utilities' 2027 rebasing application, the company is
4 undertaking a third-party depreciation study that will be filed as part of the rebasing application.
5 Preliminary results indicate that changes in financial useful lives of assets are expected to result
6 in a net decrease in depreciation expense for 2025 and 2026, the final two years of Alectra
7 Utilities' rebasing deferral period. Alectra Utilities intends to implement the changes in
8 depreciation for financial reporting purposes, effective January 1, 2025. In accordance with *IAS*
9 *16 Property, Plant, and Equipment*, paragraph 51, and *IAS 38 Intangible Assets*, paragraph 104,
10 changes in the useful life of an asset are accounted for as a change in accounting estimate in
11 accordance with *IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors*. *IAS 8*
12 paragraph 36, b) requires the change in accounting estimate to be recognized prospectively in
13 the period of change and future periods, if the change affects both. Alectra anticipates a material
14 impact from this change that will benefit customers and proposes to capture this impact in the
15 proposed variance account.

16 Alectra Utilities requests approval for an accounting order to establish a new deferral and variance
17 account effective January 1, 2025 and to record the impact using the Account 1576 approach.
18 The Account 1576 approach was used by distributors to record financial differences resulting from
19 accounting changes for depreciation expense and capitalization policies on the transition to IFRS.

20 In its decision on Alectra Utilities' 2020 EDR application (EB-2019-0018), the OEB determined
21 that the impact of changes to the capitalization policy should be calculated using the Account
22 1576 approach. Alectra Utilities currently applies this methodology to report balances in its OEB-
23 approved capitalization policy accounts, as detailed in Exhibit 2, Tab 1, Schedule 2. Consistent
24 with the OEB's findings in the 2020 application, Alectra Utilities proposes to use the Account 1576
25 approach to record the impact of the change in useful lives. Under this approach, the company
26 would record the cumulative difference between its net property, plant and equipment ("PP&E")
27 values under its former depreciation policies and its net PP&E values under the revised
28 depreciation policies.

29 Alectra Utilities proposes to record the amounts identified above in account 1508 Other
30 Regulatory Assets and requests the following new sub-account:

- Account 1508, Other Regulatory Assets, Sub-account Useful Life Changes

Eligibility Criteria

The OEB's *Filing Requirements for Electricity Distribution Rate Applications – Chapter 2 Cost of Service*, issued May 7, 2025, specify that requests for new deferral or variance accounts must satisfy the OEB's eligibility criteria of causation, materiality and prudence. The proposed Useful Life Changes sub-account satisfies the OEB's eligibility criteria as follows:

Causation - *the forecast amount to be recorded in the proposed account must be clearly outside of the base upon which rates were derived.*

Alectra Utilities was formed in 2017 from the amalgamation of four predecessor utilities (Enersource Hydro Mississauga Inc., Horizon Utilities Corporation, PowerStream Inc., and Hydro One Brampton Networks Inc.), and the subsequent amalgamation with Guelph Hydro Electric Systems Inc. in 2019, whereby the OEB granted a 10-year rebasing deferral period in each MAADs proceeding. Alectra Utilities' existing distribution rates are derived from the predecessor utility's last rebasing applications, which date back to 2013. The recent third-party depreciation study undertaken by Alectra Utilities will result in a net change to depreciation expense that is outside of the base upon which existing rates were derived by the predecessor utilities.

Materiality - *the annual forecast amounts to be recorded in the proposed account must exceed the OEB-defined materiality threshold and have a significant influence on the operation of the distributor, otherwise they must be expensed or capitalized in the normal course and addressed through organizational productivity improvements.*

Preliminary results indicate that impact of the changes to the financial useful lives of assets will result in a credit balance recorded in the deferral and variance account of approximately (\$17MM) in 2025 and (\$21MM) in 2026. This exceeds Alectra Utilities' materiality threshold of \$1MM, as defined in section 2.0.8 of the OEB's Chapter 2 Filing Requirements.

Prudence - *the nature of the amounts and forecast quantum to be recorded in the proposed account must be based on a plan that sets out how the amounts will be reasonably incurred, although the final determination of prudence will be made at the time of disposition. For any costs incurred, in terms of the quantum, this means that the*

1 *distributor must provide evidence demonstrating that the option selected represented a*
2 *cost-effective option (not necessarily least initial cost) for ratepayers.*

3 Alectra Utilities has undertaken a third-party depreciation study to determine the
4 appropriate average service lives of the company's distribution and common assets. The
5 study will detail the changes to the financial useful lives and is the basis for the calculation
6 of the expected decrease to depreciation expense in 2025 and 2026. The OEB will have
7 an opportunity to review the study, and the prudence of any amounts recorded to the
8 account at the time of disposition in Alectra Utilities' 2027 rebasing application.

9 A draft accounting order for the proposed Useful Life Changes, which includes a description of
10 the mechanics of the account, examples of the general ledger entries and the proposed manner
11 in which to dispose of the account, is provided in Appendix 'A'.

12 **Proposed Deferral and Variance Account for Direct Labour Capitalization Changes**

13 Alectra Utilities undertook a third-party study to evaluate and update Alectra Utilities' Direct
14 Labour Capitalization ("DLC") rate methodology used to allocate directly attributable capital costs
15 to capital projects, for those individuals that do not utilize timesheets. To determine the DLC rate,
16 a time study was completed to track applicable employees' time spent between Operations,
17 Maintenance and Administrative ("OM&A") activities and capital project activities. The results of
18 the study indicate an increase in labour capitalization (i.e., higher capital costs) and a
19 corresponding decrease to OM&A costs in 2025 and 2026, the final two years of Alectra Utilities'
20 rebasing deferral period. Alectra Utilities intends to implement the DLC change for financial
21 reporting purposes, effective January 1, 2025. In accordance with IAS 8 paragraph 37 requires
22 the change in accounting estimate to be recognized in the period of the change. Alectra
23 anticipates a material impact from this change that will reduce the allocation to OM&A and
24 proposes to capture this impact in the proposed variance account.

25 Alectra Utilities requests approval for an accounting order to establish a new deferral and variance
26 account effective January 1, 2025 to record the impact using the Account 1576 approach.

27 Alectra Utilities proposes to record the amounts identified above in account 1508 Other
28 Regulatory Assets and requests the following new sub-account:

- 29 • Account 1508, Other Regulatory Assets, Sub-account Direct Labour Capitalization
30 Changes

Eligibility Criteria

The OEB's *Filing Requirements for Electricity Distribution Rate Applications – Chapter 2 Cost of Service*, issued December 9, 2024, specify that requests for new deferral or variance accounts must satisfy the OEB's eligibility criteria of causation, materiality and prudence. The proposed Useful Life Changes sub-account satisfies the OEB's eligibility criteria as follows:

Causation - *the forecast amount to be recorded in the proposed account must be clearly outside of the base upon which rates were derived.*

Alectra Utilities' existing distribution rates are derived from the predecessor utility's last rebasing applications, which date back to 2013. The current third-party DLC rate study undertaken by Alectra Utilities will result in a change to the amount of direct labour costs allocated to capital programs.

Materiality - *the annual forecast amounts to be recorded in the proposed account must exceed the OEB-defined materiality threshold and have a significant influence on the operation of the distributor, otherwise they must be expensed or capitalized in the normal course and addressed through organizational productivity improvements.*

The results of the study indicate that impact of the DLC change will result in a credit balance recorded in the deferral and variance account of approximately \$6MM in 2025 and \$5MM in 2026. This exceeds Alectra Utilities' materiality threshold of \$1MM, as defined in section 2.0.8 of the OEB's Chapter 2 Filing Requirements.

Prudence - *the nature of the amounts and forecast quantum to be recorded in the proposed account must be based on a plan that sets out how the amounts will be reasonably incurred, although the final determination of prudence will be made at the time of disposition. For any costs incurred, in terms of the quantum, this means that the distributor must provide evidence demonstrating that the option selected represented a cost-effective option (not necessarily least initial cost) for ratepayers.*

Alectra Utilities has undertaken a third-party DLC study to evaluate and update the company's DLC rate methodology. The study will detail the changes to the DLC pool and is the basis for the calculation of the expected impacts in 2025 and 2026. The OEB will have an opportunity to review the prudence of any amounts recorded to account at the time of disposition in Alectra Utilities' 2027 rebasing application.

- 1 A draft accounting order for the proposed Direct Labour Capitalization Changes account, which
- 2 includes a description of the mechanics of the account, examples of the general ledger entries
- 3 and the proposed manner in which to dispose of the account, is provided in Appendix 'B'.

Appendix 'A'

Proposed Accounting Order

Useful Life Changes

PROPOSED ACCOUNTING ORDER

NEW VARIANCE ACCOUNT – USEFUL LIFE CHANGES

The purpose of the new Useful Life Changes account is to track the cumulative difference between the utility's net Plant, Property, and Equipment under its former and revised depreciation policies using the Account 1576 approach. The Account 1576 approach requires a rate of return component to be applied to the balance in the account before disposition which will be determined at rebasing. The account will be effective from January 1, 2025 until the effective date of Alectra Utilities' rebasing decision, unless otherwise directed by the OEB. The account will be cumulative and in favour of customers. The calculation of any entries made to the Useful Life Changes account and the prudence of any account balances will be subject to review and OEB approval at rebasing.

Interest carrying charges will not be applied to the account balances.

Alectra Utilities will use the following sub-account to record the amounts:

- Account 1508, Other Regulatory Assets, Sub-account Useful Life Changes

The sample accounting entry for the variance account:

- A. To record entries in the Useful Life Changes variance account:
- CR 1508 Other Regulatory Assets, Sub-account Useful Life Changes
 - DR 4305 Regulatory Debits

Appendix 'B'

Proposed Accounting Order

Direct Labour Capitalization Changes

PROPOSED ACCOUNTING ORDER

NEW VARIANCE ACCOUNT – DIRECT LABOUR CAPITALIZATION CHANGES

The purpose of the new Direct Labour Capitalization Changes account is to track the cumulative difference between the former and revised Direct Labour Capitalization rates as determined by the DLC study. The account will be effective from January 1, 2025 until the effective date of Alectra Utilities' rebasing decision, unless otherwise directed by the OEB. The account will be cumulative and increase labour capitalization (i.e., higher capital costs) thus correspondingly decrease OM&A costs. The calculation of any entries made to the Direct Labour Capitalization Changes account and the prudence of any account balances will be subject to review and OEB approval at rebasing.

Interest carrying charges will not be applied to the account balances.

Alectra Utilities will use the following sub-account to record the amounts:

- Account 1508, Other Regulatory Assets, Sub-account Direct Labour Capitalization Changes

The sample accounting entry for the variance account:

- A. To record entries in the Direct Labour Capitalization Changes variance account:
 - CR 1508 Other Regulatory Assets, Sub-account Direct Labour Capitalization Changes
 - DR 4305 Regulatory Debits

Attachment 1

Current Tariff of Rates & Charges

Jan 1, 2025 HRZ

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0006

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	31.82
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.00013
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0127
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	50.38
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0129
Low Voltage Service Rate	\$/kWh	0.00012
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0004)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025		
Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0111
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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2025

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	463.94
Distribution Volumetric Rate	\$/kW	3.1156
Low Voltage Service Rate	\$/kW	0.04677
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5397)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.4141
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0615
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	(0.0178)
Retail Transmission Rate - Network Service Rate	\$/kW	4.4410
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2935

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
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LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	28,927.24
Distribution Volumetric Rate	\$/kW	1.7067
Low Voltage Service Rate	\$/kW	0.05375
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.1489)
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.0715
Retail Transmission Rate - Network Service Rate	\$/kW	5.0731
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7847

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025

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

LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	6,857.70
Distribution Volumetric Rate	\$/kW	0.4047
Low Voltage Service Rate	\$/kW	0.05375
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.6255)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.6090
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.0189
Retail Transmission Rate - Network Service Rate	\$/kW	5.0731
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7847

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 - APPROVED ON AN INTERIM BASIS

GS>50 Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	3.1156
Large Use Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	1.7067
Large Use with Dedicated Assets Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.	\$/kW	0.4047

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	10.29
Distribution Volumetric Rate	\$/kWh	0.0160
Low Voltage Service Rate	\$/kWh	0.00012
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0112
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0082

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per Connection)	\$	6.71
Distribution Volumetric Rate	\$/kW	18.3976
Low Voltage Service Rate	\$/kW	0.03764
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.1385)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0703
Retail Transmission Rate - Network Service Rate	\$/kW	3.6902
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6502

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per luminaire)	\$	2.32
Distribution Volumetric Rate	\$/kW	6.1659
Low Voltage Service Rate	\$/kW	0.03670
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.1147)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0601
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	4.6112
Retail Transmission Rate - Network Service Rate	\$/kW	3.4959
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5839

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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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.

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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	\$/kW	(0.73)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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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.

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Customer Administration

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

Non-Payment of Account

Late payment – per month (effective annual rate 19.56% per annum or 0.0486% compounded daily rate)	%	1.50
Reconnection at meter – during regular hours	\$	65.00
Reconnection at meter – after regular hours	\$	185.00
Reconnection at pole – during regular hours	\$	185.00
Reconnection at pole – after regular hours	\$	415.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install and remove - overhead - no transformer	\$	500.00
Temporary service - install and remove - underground - no transformer	\$	300.00
Temporary service - install and remove - overhead - with transformer	\$	1000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	39.14
Administrative billing charge	\$	150.00

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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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	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0160
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0060

Attachment 2

Current Tariff of Rates & Charges

Jan 1, 2025 BRZ

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0006

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor’s Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.95
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.22
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0002
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0087

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall normally be classified as general service. Where service is provided to combined residential and business, or residential and agricultural, whether seasonal or all-year premises, and the wiring does not provide for separate metering, the service shall normally be classed as 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 market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.57
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.24
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.24
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0202
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0003
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0013
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0113
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 699 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 700 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	152.48
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	1.18
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	1.21
Distribution Volumetric Rate	\$/kW	3.4535
Low Voltage Service Rate	\$/kW	0.0302
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3689)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.5042
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0765
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0268
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0273
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.1008
Retail Transmission Rate - Network Service Rate	\$/kW	4.4651
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9193

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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GENERAL SERVICE 700 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 700 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor’s Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	1,375.76
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	10.66
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	10.89
Distribution Volumetric Rate	\$/kW	4.0090
Low Voltage Service Rate	\$/kW	0.0325
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4350)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.6118
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0542
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0311
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0317
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.0795
Retail Transmission Rate - Network Service Rate	\$/kW	5.0075
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1377

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand over 12 consecutive months used for billing purposes is equal to or greater than 5,000 kW, or is forecast to be equal to or greater than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor’s Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	5,724.82
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	44.35
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	45.33
Distribution Volumetric Rate	\$/kW	3.0353
Low Voltage Service Rate	\$/kW	0.0375
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.2127
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0235
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0240
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.1208
Retail Transmission Rate - Network Service Rate	\$/kW	5.6676
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.6268

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1.31
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Distribution Volumetric Rate	\$/kWh	0.0240
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2025	\$/kWh	0.0093
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0098
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0113
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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STREET LIGHTING SERVICE CLASSIFICATION

All service supplied to roadway lighting equipment owned by or operated by the City of Brampton, Regional Municipality of Peel, or the Ministry of Transportation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.81
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Distribution Volumetric Rate	\$/kW	14.0379
Low Voltage Service Rate	\$/kW	0.0251
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.1371
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0779
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	4.9920
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.1087
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.1112
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	2.5428
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	8.8191
Retail Transmission Rate - Network Service Rate	\$/kW	3.7178
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4302

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Distribution Volumetric Rate	\$/kW	2.0414
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Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board, that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,060.78
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	39.20
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	40.07
Retail Transmission Rate - Network Service Rate	\$/kW	5.0075
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1377

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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DISTRIBUTED GENERATION [DGEN] SERVICE CLASSIFICATION

This classification applies to a distributed generator that is not a microFIT or an Energy from Waste Generator and connected to the distributor's distribution system. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	126.48
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.98
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	1.00
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0025
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0113
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
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ENERGY FROM WASTE SERVICE CLASSIFICATION

This classification applies to an electricity generation facility that is not covered by a microFIT or Distributed Generation classification which produces energy from combustion of consumer waste with the capability to generate over 4,000 KW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	76.75
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Alectra Utilities Corporation
Brampton Rate Zone
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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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		
General Service less than 50 kW Classification	\$/kWh	(0.0032)
General Service 50 to 699 kW Classification	\$/kW	(0.6840)
General Service 700 to 4,999 kW Classification	\$/kW	(0.8515)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

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Effective and Implementation Date January 1, 2025
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SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Special billing service (aggregation)	\$	125.00
Special billing service (sub-metering charge per meter)	\$	25.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00
Reconnection for >300 volts - during regular hours	\$	60.00
Reconnection for >300 volts - after regular hours	\$	155.00

Other

Owner requested disconnection/reconnection - during regular hours	\$	120.00
Owner requested disconnection/reconnection - after regular hours	\$	155.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	39.14

Alectra Utilities Corporation
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RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0341
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0239
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Attachment 3

Current Tariff of Rates & Charges

Jan 1, 2025 PRZ

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0006

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall be classified as 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 market participant.

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	33.30
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.16
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.15
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.18
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.11
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0007
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0032
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0128
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	34.98
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.17
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.16
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.19
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.12
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0223
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0032
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0005)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0006
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0114
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	171.51
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.83
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.79
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.14
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.95
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.57
Distribution Volumetric Rate	\$/kW	5.1141
Low Voltage Service Rate	\$/kW	0.2306
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0032
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5904)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.4040
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0551
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0236
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0042
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0282
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0168
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.1991
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kW	0.0248

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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Retail Transmission Rate - Network Service Rate	\$/kW	4.5754
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6722
Retail Transmission Rate - Network Service Rate – Interval Metered	\$/kW	4.7963
Retail Transmission Rate - Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.8094

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
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LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	7,389.12
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025, until the effective date of the next cost of service based rate order	\$	35.86
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	34.17
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	6.12
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	40.77
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	24.34
Distribution Volumetric Rate	\$/kW	2.7276
Low Voltage Service Rate	\$/kW	0.2245
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.2978)
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0126
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0023
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0151
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0090
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.1496
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kW	0.0132
Retail Transmission Rate - Network Service Rate	\$/kW	5.5279
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7468

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component - APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility). \$/kW 3.3758

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	10.46
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.05
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.05
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.06
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Distribution Volumetric Rate	\$/kWh	0.0237
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0032
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0005)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0008
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0046

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per Connection)	\$	5.09
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.02
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Distribution Volumetric Rate	\$/kW	12.0068
Low Voltage Service Rate	\$/kW	0.1590
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0032
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.1786)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0587
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0555
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0099
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0663
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0396
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	1.3343
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025, until the effective date of the next cost of service based rate order	\$/kW	0.0583
Retail Transmission Rate - Network Service Rate	\$/kW	3.5553
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2373

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per luminaire)	\$	1.44
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025, until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.01
Distribution Volumetric Rate	\$/kW	7.6913
Low Voltage Service Rate	\$/kW	0.2303
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0032
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.1718)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0560
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0356
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0064
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0424
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0253
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	3.2907
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025, until the effective date of the next cost of service based rate order	\$/kW	0.0373
Retail Transmission Rate - Network Service Rate	\$/kW	4.6007
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7918

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

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)

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
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SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

Other

Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	39.14
Temporary Service install and remove - overhead - no transformer	\$	500.00

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0369
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0266
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Attachment 4

Current Tariff of Rates & Charges

Jan 1, 2025 ERZ

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0006

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multifamily dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4 wire, having a nominal voltage of 120/240 volts. There shall be only one delivery point to a dwelling. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.88
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.12
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.16
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	0.60
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0007
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0008
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0132
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0100

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	53.04
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.05
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.21
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.29
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	1.10
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0155
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0010
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0123
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0088

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025

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

GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 500 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	93.42
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.09
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.38
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.51
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	1.93
Distribution Volumetric Rate	\$/kW	5.6223
Low Voltage Service Rate	\$/kW	0.2327
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.3602
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0840
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0054
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0226
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0308
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.1163
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.2803
Retail Transmission Rate - Network Service Rate	\$/kW	4.7322
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.5455

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025

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

GENERAL SERVICE 500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 500 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2,127.40
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	2.05
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	8.54
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	11.65
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	44.00
Distribution Volumetric Rate	\$/kW	2.8930
Low Voltage Service Rate	\$/kW	0.2277
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3579)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.8144
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0890
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0028
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0116

Issued - December 20, 2024
Revised - December 27, 2024

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025

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

Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0158
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0598
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.1526
Retail Transmission Rate - Network Service Rate	\$/kW	4.5783
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.4696

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	16,773.78
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	16.18
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	67.35
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	91.89
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	346.90
Distribution Volumetric Rate	\$/kW	3.5908
Low Voltage Service Rate	\$/kW	0.2432
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.6063
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0035
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0144
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0197
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0743
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.0983

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Enersource Rate Zone
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Retail Transmission Rate - Network Service Rate – Interval Metered	\$/kW	4.8857
Retail Transmission Rate - Line and Transformation Connection Service Rate – Interval Metered	\$/kW	3.7058

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025

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

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. The amount of electricity consumed by unmetered connections will be based on detailed information/documentation provided by the device's manufacturer and will be agreed to by Alectra Utilities and the customer and may be subject to periodic monitoring of actual consumption. Eligible unmetered loads 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 market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.96
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.04
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.06
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	0.23
Distribution Volumetric Rate	\$/kWh	0.0198
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0010
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0004
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0024
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0123
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0088

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025

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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. Street Lighting is unmetered where energy consumption is estimated based on the connected wattage and calculated hours of use using methods established by the Ontario Energy Board. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	\$	1.85
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	0.04
Distribution Volumetric Rate	\$/kW	14.0473
Low Voltage Service Rate	\$/kW	0.1683
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0031
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.4082
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.0929
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0136
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0564
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0770
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.2905
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	(10.6127)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2771
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5640

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that requires Alectra Utilities to provide distribution service on a standby basis as a back-up supply to an on-site generator. 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

A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater. A monthly administration charge of \$200, for simple metering arrangements, or \$500, for complex metering arrangements, will also be applied.

General Service 50 to 499 kW Service Classification - A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater.	\$/kW	5.6223
General Service 500 to 4,999 kW Service Classification - A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater.	\$/kW	2.8930
Large Use Service Classification - A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater.	\$/kW	3.5908

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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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. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.40)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Request for other billing information	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Credit reference/credit check (plus credit agency costs – General Service)	\$	25.00
Income tax letter	\$	15.00
Returned cheque (plus bank charges)	\$	12.50
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable – Residential)	\$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Special meter reads	\$	30.00
Interval meter request change	\$	40.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	20.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Temporary service install and remove – overhead – no transformer	\$	400.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	39.14

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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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	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0360
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0256
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Attachment 5

Current Tariff of Rates & Charges

Jan 1, 2025 GRZ

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
This schedule supersedes and replaces all previously
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EB-2024-0006

RESIDENTIAL SERVICE CLASSIFICATION

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	34.81
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.18)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0080
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0011)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0116
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0084

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.20
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.50)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0168
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025		
Applicable only for Non-RPP Customers	\$/kWh	0.0080
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0006
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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approved schedules of Rates, Charges and Loss Factors

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, and General Service 50 to 999 kW interval metered. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	218.82
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kW	3.3340
Low Voltage Service Rate	\$/kW	0.0257
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0080
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5547)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.2220
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.2187
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.1667

Alectra Utilities Corporation
Guelph Rate Zone
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Retail Transmission Rate - Network Service Rate	\$/kW	4.4870
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.6542
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1013
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.2178

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
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GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	692.18
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(46.33)
Distribution Volumetric Rate	\$/kW	3.7009
Low Voltage Service Rate	\$/kW	0.0263
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0080
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.4249)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.3265
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.1997
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.6542
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.2178

MONTHLY RATES AND CHARGES - Regulatory Component

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

Issued - December 20, 2024

Revised - December 27, 2024

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	1,330.63
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(151.18)
Distribution Volumetric Rate	\$/kW	3.3250
Low Voltage Service Rate	\$/kW	0.0317
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.4608)
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	0.8412
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.6204
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.8852

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.91
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0269
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0079
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
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STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided.

Alectra Utilities Corporation
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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.14
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.11)
Distribution Volumetric Rate	\$/kW	10.1143
Low Voltage Service Rate	\$/kW	0.0194
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.2066
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.3157)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4350
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3747

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	\$	0.53
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.01)
Distribution Volumetric Rate	\$/kW	12.4003
Low Voltage Service Rate	\$/kW	0.0233
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0080
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	(0.3193)
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.2174
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	12.8665
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until December 31, 2025	\$/kW	11.8425
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	6.5536
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2025) - effective until December 31, 2025	\$/kW	20.3110
Retail Transmission Rate - Network Service Rate	\$/kW	4.1337
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8573

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership by General Service 50 to 999 kW customers - per kW of billing demand/month	\$/kW	(0.72)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2025
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SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Returned cheque (plus bank charges)	\$	8.55
Account setup charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Credit service charge for paperless bill	\$	(10.00)

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	20.00
Reconnection at meter - after regular hours	\$	50.00
Reconnection at pole - during regular hours	\$	50.00
Reconnection at pole - after regular hours	\$	95.00

Other

Service call - customer owned equipment	\$	17.50
Service call - after regular hours	\$	95.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	39.14
Overhead bond connection - per connection	\$	105.00
Underground bond connection - per connection	\$	100.00

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2025

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

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0260
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0137
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0157
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036

Attachment 6

2026 IRM Checklist

2026 IRM Checklist

Alectra Utilities

EB-2025-0055

Date: August 14, 2025

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

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Exhibit 2, Tab 1, Schedule 1, pp 4
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Exhibit 1, Tab 1, Schedule 2, pp. 2-3
3	Completed Rate Generator Model and supplementary work forms in Excel format	Attachments 7-11
3	Current tariff sheet, PDF	Attachments 1-5
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	Exhibit 2, Tab 1, Schedule 1
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Exhibit 2, Tab 1, Schedule 1, p. 1
3	Distributor's internet address	Exhibit 1, Tab 1, Schedule 2, p. 3
3	Text searchable PDF format for all documents	Yes
3	2026 IRM Checklist	Attachment 6
3	Three certifications required to support the application as indicated in Chapter 1 of the Filing Requirements	Exhibit 1, Tab 1, Schedule 3
3.1.3 Standardized OEB Models Provided		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Data confirmed, RRR data is correct
5	File the Commodity Accounts Analysis Workform	Attachments 17-21
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders	Attachment 25
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
3.2.3 Rate Design for Residential Electricity Customers		
Applicable only to distributors that have not completed the residential rate design transition		
8	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates		
No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB		
3.2.5 Low Voltage Service Rates (optional)		

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
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	Attachments 7-11
10	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	N/A
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	Exhibit 2, Tab 1, Schedule 6, pp. 3, 11, 19, 27, 34
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	N/A
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Exhibit 2, Tab 1, Schedule 6, pp. 5, 13, 21, 29, 37
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	Exhibit 2, Tab 1, Schedule 6, p. 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	Attachments 17-21
12 - 13	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A
13	Supporting evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	N/A

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
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	Exhibit 2, Tab 1, Schedule 6, pp. 5-6, 13-14, 21-22, 29-30, 37-38
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	Exhibit 2, Tab 1, Schedule 6, pp. 3, 11, 19, 27, 35
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate rider	Exhibit 2, Tab 1, Schedule 6, pp. 2, 10, 18, 26, 34
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	N/A
3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts		
For Distributors with a zero balance in the LRAMVA		
17	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for current rate year rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for the current rate year (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 – Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation	Exhibit 2, Tab 1, Schedule 8 Attachment 25 Attachments 7-11
For Distributors with non-zero balance in the LRAMVA		
17 - 18	A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of their IRM application, with supporting information, or provide a rationale for not doing so	N/A
17 - 18	Provide supporting evidence related to disposition of any balance in the LRAMVA (refer to Section 3.2.7.1 of the 2023 edition of the Chapter 3 Filing Requirements)	N/A
17 - 18	For persisting impacts until the next rebasing, calculate and request approval of LRAM-eligible amounts to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application, and request any rate rider(s) for the LRAM-eligible amount	N/A

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
18	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application	N/A
3.2.8 Tax Changes		
18 - 19	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
3.2.9 Z-Factor Claims		
20	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
20	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.9.1 Z-Factor Filing Guidelines		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
20 - 21	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
3.2.9.2 Recovery of Z-Factor Costs		
21	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
21	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
21	Residential rate rider to be proposed on fixed basis	N/A
21	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.10 Off-Ramps		
21	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
21	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	N/A

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.3.1 Advanced Capital Module		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
22 - 23	Evidence of passing "Means Test"	N/A
22 - 23	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
22 - 23	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
23 - 25	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
23 - 25	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
25	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
25	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
25	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
25	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
25	Details by project for the proposed capital spending plan for the expected in-service year	N/A
25	Description of the proposed capital projects and expected in-service dates	N/A
25	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
26	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
26	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of non-wires solutions (NWSs) to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's BCA Framework to assess the economic feasibility of NWSs	N/A
3.3.2.3 ICM Filing Requirements		
27	Calculate the maximum allowable capital amount	N/A

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Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A
28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A
3.3.2.6 ACM/ICM Accounting Treatment		
29	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A
29	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB’s APH Guidance	N/A
29	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB’s website	N/A
29	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	N/A

Attachment 7 RGM Model HRZ

Please see live excel version of Attachment 7

Attachment 8 RGM Model BRZ

Please see live excel version of Attachment 8

Attachment 9 RGM Model PRZ

Please see live excel version of Attachment 9

Attachment 10 RGM Model ERZ

Please see live excel version of Attachment 10

Attachment 11 RGM Model GRZ

Please see live excel version of Attachment 11

Attachment 12

Proposed Tariff of Rates & Charges

Jan 1, 2026 HRZ

Alectra Utilities Corporation

Horizon Utilities Rate Zone

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

EB-2025-0055

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	32.90
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.00013
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 Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0126
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0089

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	52.09
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0133
Low Voltage Service Rate	\$/kWh	0.00012
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0006
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0003)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0080

MONTHLY RATES AND CHARGES – Regulatory Component

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

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Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

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EB-2025-0055

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	479.71
Distribution Volumetric Rate	\$/kW	3.2215
Low Voltage Service Rate	\$/kW	0.04677

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TARIFF OF RATES AND CHARGES

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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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	(0.0277)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2155)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1343
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1606
Retail Transmission Rate - Network Service Rate	\$/kW	4.3965
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7474
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.2386
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5506

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	29,910.77
Distribution Volumetric Rate	\$/kW	1.7647
Low Voltage Service Rate	\$/kW	0.05375
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.0507

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.1097)
Retail Transmission Rate - Network Service Rate	\$/kW	5.0223
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7216

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

LARGE USE WITH DEDICATED ASSETS SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	7,090.86
Distribution Volumetric Rate	\$/kW	0.4185
Low Voltage Service Rate	\$/kW	0.05375

Alectra Utilities Corporation

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TARIFF OF RATES AND CHARGES

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Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.0200
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2319)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.2006
Retail Transmission Rate - Network Service Rate	\$/kW	5.0223
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.7216

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

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EB-2025-0055

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 - APPROVED ON AN INTERIM BASIS

GS>50 Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.

\$/kW 3.2216

Large Use Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.

\$/kW 1.7648

Large Use with Dedicated Assets Standby Charge - for a month where standby power is not provided. The charge is applied to the amount of reserved load transfer capacity contracted or the amount of monthly peak load displaced by a generating facility.

\$/kW 0.4185

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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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. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	10.64
Distribution Volumetric Rate	\$/kWh	0.0165
Low Voltage Service Rate	\$/kWh	0.00012
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0002)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0111
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0081

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per Connection)	\$	6.94
Distribution Volumetric Rate	\$/kW	19.0231
Low Voltage Service Rate	\$/kW	0.03764
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	\$/kW	(0.0384)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.0960
Retail Transmission Rate - Network Service Rate	\$/kW	3.6532
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6060

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per luminaire)	\$	2.40
Distribution Volumetric Rate	\$/kW	6.3755
Low Voltage Service Rate	\$/kW	0.0367
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	4.5890
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.0747)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1529
Retail Transmission Rate - Network Service Rate	\$/kW	3.4609
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5409

Alectra Utilities Corporation

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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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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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	\$/kW	(0.73)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account

Late payment – per month (effective annual rate 19.56% per annum or 0.0486% compounded daily rate)	%	1.50
Reconnection at meter – during regular hours	\$	65.00
Reconnection at meter – after regular hours	\$	185.00
Reconnection at pole – during regular hours	\$	185.00
Reconnection at pole – after regular hours	\$	415.00

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES

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Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install and remove - overhead - no transformer	\$	500.00
Temporary service - install and remove - underground - no transformer	\$	300.00
Temporary service - install and remove - overhead - with transformer	\$	1000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	40.59
Administrative billing charge	\$	150.00

Alectra Utilities Corporation

Horizon Utilities Rate Zone

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EB-2025-0055

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
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0379
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0160
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0276
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0060

Attachment 13

Proposed Tariff of Rates & Charges

Jan 1, 2026 BRZ

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0055

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account where the electricity is supplied exclusively to single-family dwelling units for domestic or household purposes, including seasonal occupancy. This includes, but is not limited to, detached houses, one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.93
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.22
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.23
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0008)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0125
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0055

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
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EB-2025-0055

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall normally be classified as general service. Where service is provided to combined residential and business, or residential and agricultural, whether seasonal or all-year premises, and the wiring does not provide for separate metering, the service shall normally be classed as 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 market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.61
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.24
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.24
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0209
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0055

GENERAL SERVICE 50 TO 699 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 700 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	157.66
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	1.18

Alectra Utilities Corporation

Brampton Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	1.21
Distribution Volumetric Rate	\$/kW	3.5709
Low Voltage Service Rate	\$/kW	0.0302
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.0974
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.2641)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0176
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1804
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0268
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0273
Retail Transmission Rate - Network Service Rate	\$/kW	4.3593
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7411
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.8001
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4760

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0055

GENERAL SERVICE 700 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 700 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	1,422.54
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Alectra Utilities Corporation

Brampton Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

**This schedule supersedes and replaces all previously
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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	10.66
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	10.89
Distribution Volumetric Rate	\$/kW	4.1453
Low Voltage Service Rate	\$/kW	0.0325
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.0805
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.3043)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.0209
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1156
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0311
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0317
Retail Transmission Rate - Network Service Rate	\$/kW	4.8889
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.8311
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0095
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5116

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
This schedule supersedes and replaces all previously
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EB-2025-0055

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand over 12 consecutive months used for billing purposes is equal to or greater than 5,000 kW, or is forecast to be equal to or greater than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	5,919.46
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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	44.35
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	45.33
Distribution Volumetric Rate	\$/kW	3.1385
Low Voltage Service Rate	\$/kW	0.0375
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.1702
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.3732)
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0235
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0240
Retail Transmission Rate - Network Service Rate	\$/kW	5.5334
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.4787

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1.35
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Distribution Volumetric Rate	\$/kWh	0.0248
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0101
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005

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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

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

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EB-2025-0055

STREET LIGHTING SERVICE CLASSIFICATION

All service supplied to roadway lighting equipment owned by or operated by the City of Brampton, Regional Municipality of Peel, or the Ministry of Transportation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.91
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Distribution Volumetric Rate	\$/kW	14.5152
Low Voltage Service Rate	\$/kW	0.0251
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.2433)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1779
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	9.6236
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	4.9920

Alectra Utilities Corporation
Brampton Rate Zone
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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.1087
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.1112
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	2.5428
Retail Transmission Rate - Network Service Rate	\$/kW	3.6297
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3309

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Brampton Rate Zone
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Effective and Implementation Date January 1, 2026
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EB-2025-0055

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component - Approved on an Interim Basis

Distribution Volumetric Rate	\$/kW	2.1108
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Effective and Implementation Date January 1, 2026
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EB-2025-0055

EMBEDDED DISTRIBUTOR SERVICE CLASSIFICATION

This classification applies to an electricity distributor licensed by the Ontario Energy Board, that is provided electricity by means of this distributor's facilities. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,232.85
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	39.20
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	40.07
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kW	4.8889
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0095

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Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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Brampton Rate Zone
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DISTRIBUTED GENERATION [DGEN] SERVICE CLASSIFICATION

This classification applies to a distributed generator that is not a microFIT or an Energy from Waste Generator and connected to the distributor's distribution system. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	130.78
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.98
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	1.00
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0110
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

Alectra Utilities Corporation
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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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation
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ENERGY FROM WASTE SERVICE CLASSIFICATION

This classification applies to an electricity generation facility that is not covered by a microFIT or Distributed Generation classification which produces energy from combustion of consumer waste with the capability to generate over 4,000 KW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	79.36
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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. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month		
General Service less than 50 kW Classification	\$/kWh	(0.0032)
General Service 50 to 699 kW Classification	\$/kW	(0.6840)
General Service 700 to 4,999 kW Classification	\$/kW	(0.8515)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Pulling post dated cheques	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Special billing service (aggregation)	\$	125.00
Special billing service (sub-metering charge per meter)	\$	25.00

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Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00
Reconnection for >300 volts - during regular hours	\$	60.00
Reconnection for >300 volts - after regular hours	\$	155.00

Other

Owner requested disconnection/reconnection - during regular hours	\$	120.00
Owner requested disconnection/reconnection - after regular hours	\$	155.00
Specific charge for access to the power poles - per 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.

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0341
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0239
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Attachment 14
Proposed Tariff of Rates & Charges
Jan 1, 2026 PRZ

Alectra Utilities Corporation

PowerStream Rate Zone

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

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Multi-unit residential establishments such as apartment buildings supplied through one service (bulk metered) shall be classified as 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 market participant.

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	34.43
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.16
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.15
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.18
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.11
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0007
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0053
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0003)

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Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0125
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

PowerStream Rate Zone

TARIFF OF RATES AND CHARGES

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	36.17
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.17
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.16
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.19
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.12
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0231
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0053
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0002)

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Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0111
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

PowerStream Rate Zone

TARIFF OF RATES AND CHARGES

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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	177.34
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.83
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.79

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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.14
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.95
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.57
Distribution Volumetric Rate	\$/kW	5.2880
Low Voltage Service Rate	\$/kW	0.2306
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0053
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.2000
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.1945)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1270
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1637
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kW	0.0248
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0236
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0042
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0282
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0168
Retail Transmission Rate - Network Service Rate	\$/kW	4.4658
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7592
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.6351
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.2780
Retail Transmission Rate - Network Service Rate – Interval Metered	\$/kW	4.6814
Retail Transmission Rate - Network Service Rate – Interval Metered - EV CHARGING	\$/kW	0.7958
Retail Transmission Rate - Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.7693
Retail Transmission Rate - Line and Transformation Connection Service Rate – Interval Metered - EV CHARGING	\$/kW	0.3008

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

PowerStream Rate Zone

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**

EB-2025-0055

LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	7,640.35
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	35.86
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	34.17

Alectra Utilities Corporation

PowerStream Rate Zone

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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	6.12
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	40.77
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	24.34
Distribution Volumetric Rate	\$/kW	2.8203
Low Voltage Service Rate	\$/kW	0.2245
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.0943
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.1008)
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kW	0.0132
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0126
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0023
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0151
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0090
Retail Transmission Rate - Network Service Rate	\$/kW	5.3955
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7081

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
PowerStream Rate Zone
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EB-2025-0055

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES – Delivery Component - APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

\$/kW

3.4906

Alectra Utilities Corporation

PowerStream Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	10.82
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.05
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.05
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.06
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Distribution Volumetric Rate	\$/kWh	0.0245
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0053
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0008
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0002)

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PowerStream Rate Zone
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Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

PowerStream Rate Zone

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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per Connection)	\$	5.26
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.02
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.02
Distribution Volumetric Rate	\$/kW	12.4150
Low Voltage Service Rate	\$/kW	0.1590
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0053
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	1.4102
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.0625)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1709
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kW	0.0583
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0555

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES

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Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0099
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0663
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0396
Retail Transmission Rate - Network Service Rate	\$/kW	3.4702
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2099

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation

PowerStream Rate Zone

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

EB-2025-0055

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per luminaire)	\$	1.49
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.01
Distribution Volumetric Rate	\$/kW	7.9528
Low Voltage Service Rate	\$/kW	0.2303
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0053
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	3.3682
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.0615)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1659
Rate Rider for Recovery of Incremental Capital (2024) - in effect from January 1, 2025 until the effective date of the next cost of service based rate order	\$/kW	0.0373

Alectra Utilities Corporation
PowerStream Rate Zone
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Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0356
Rate Rider for Recovery of Incremental Capital (2021) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0064
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0424
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0253
Retail Transmission Rate - Network Service Rate	\$/kW	4.4905
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7521

MONTHLY RATES AND CHARGES – Regulatory Component

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

Alectra Utilities Corporation
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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)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Account history	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

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

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Other

Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	40.59
Temporary Service install and remove - overhead - no transformer	\$	500.00

Alectra Utilities Corporation

PowerStream Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0369
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0266
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Attachment 15
Proposed Tariff of Rates & Charges
Jan 1, 2026 ERZ

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to all residential services including, without limitation, single family or single unit dwellings, multifamily dwellings, row-type dwellings and subdivision developments. Energy is supplied in single phase, 3-wire, or three phase, 4 wire, having a nominal voltage of 120/240 volts. There shall be only one delivery point to a dwelling. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.86
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.03
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.12
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.16
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	0.60
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0007
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	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0006
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0133
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0100

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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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	54.84
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.05
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.21
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.29
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	1.10
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0160
Low Voltage Service Rate	\$/kWh	0.0006
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	(0.0001)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0006

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Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0124
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0088

MONTHLY RATES AND CHARGES - Regulatory Component

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

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GENERAL SERVICE 50 TO 499 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 500 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	96.60
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.09
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.38
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.51
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	1.93
Distribution Volumetric Rate	\$/kW	5.8135
Low Voltage Service Rate	\$/kW	0.2327
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.2637
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1716
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.2051
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0054

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Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0226
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0308
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.1163
Retail Transmission Rate - Network Service Rate	\$/kW	4.7747
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.8117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.5539
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.6042

MONTHLY RATES AND CHARGES - Regulatory Component

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

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GENERAL SERVICE 500 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 500 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2,199.73
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	2.05
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	8.54

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Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	11.65
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	44.00
Distribution Volumetric Rate	\$/kW	2.9914
Low Voltage Service Rate	\$/kW	0.2277
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.1500
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.1034)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.3068
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.2087
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0028
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0116
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0158
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0598
Retail Transmission Rate - Network Service Rate	\$/kW	4.6194
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7853
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.4778
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5912

MONTHLY RATES AND CHARGES - Regulatory Component

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

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LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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.

Billing demands are established at the greater of 100% of the kW, or 90% of the kVA amounts.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17,344.09
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	16.18
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	67.35

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Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	91.89
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	346.90
Distribution Volumetric Rate	\$/kW	3.7129
Low Voltage Service Rate	\$/kW	0.2432
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.0790
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.2772
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0035
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0144
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0197
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0743
Retail Transmission Rate - Network Service Rate – Interval Metered	\$/kW	4.9295
Retail Transmission Rate - Line and Transformation Connection Service Rate – Interval Metered	\$/kW	3.7146

MONTHLY RATES AND CHARGES - Regulatory Component

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

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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. The amount of electricity consumed by unmetered connections will be based on detailed information/documentation provided by the device's manufacturer and will be agreed to by Alectra Utilities and the customer and may be subject to periodic monitoring of actual consumption. Eligible unmetered loads 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 market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	11.33
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.04
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.06
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	0.23
Distribution Volumetric Rate	\$/kWh	0.0205
Low Voltage Service Rate	\$/kWh	0.0006
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0022
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0005

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Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0006
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0001
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0124
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0088

MONTHLY RATES AND CHARGES - Regulatory Component

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

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STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting. Street Lighting is unmetered where energy consumption is estimated based on the connected wattage and calculated hours of use using methods established by the Ontario Energy Board. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	\$	1.91
Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$	0.01
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$	0.04
Distribution Volumetric Rate	\$/kW	14.5249
Low Voltage Service Rate	\$/kW	0.1683
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 Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	(10.6453)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	0.1750
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.2097
Rate Rider for Recovery of Incremental Capital (2023) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0136

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Rate Rider for Recovery of Incremental Capital (2019) - in effect from March 1, 2019 until the effective date of the next cost of service based rate order	\$/kW	0.0564
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.0770
Rate Rider for Recovery of Incremental Capital (2017) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.2905
Retail Transmission Rate - Network Service Rate	\$/kW	3.3065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5701

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
This schedule supersedes and replaces all previously
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EB-2025-0055

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that requires Alectra Utilities to provide distribution service on a standby basis as a back-up supply to an on-site generator. 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

A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater. A monthly administration charge of \$200, for simple metering arrangements, or \$500, for complex metering arrangements, will also be applied.

General Service 50 to 499 kW Service Classification - A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater.	\$/kW	5.8135
General Service 500 to 4,999 kW Service Classification - A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater.	\$/kW	2.9914
Large Use Service Classification - A Standby Service Charge will be applied for a month where standby power is not provided. The applicable rate is the approved Distribution Volumetric Rate of the applicable service class and is applied to gross metered demand or contracted amount, whichever is greater.	\$/kW	3.7129

Alectra Utilities Corporation
Enersource Rate Zone
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EB-2025-0055

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. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.40)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Request for other billing information	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Credit reference/credit check (plus credit agency costs – General Service)	\$	25.00
Income tax letter	\$	15.00
Returned cheque (plus bank charges)	\$	12.50
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable – Residential)	\$	20.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Special meter reads	\$	30.00
Interval meter request change	\$	40.00

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	20.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Temporary service install and remove – overhead – no transformer	\$	400.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	40.59

Alectra Utilities Corporation

Enersource Rate Zone

TARIFF OF RATES AND CHARGES

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RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0360
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0256
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Attachment 16
Proposed Tariff of Rates & Charges
Jan 1, 2026 GRZ

Alectra Utilities Corporation

Guelph Rate Zone

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

This classification includes accounts taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	35.99
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0083
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0112
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0079

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	20.89
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0174
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0083
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply: General Service 50 to 999 kW non-interval metered, and General Service 50 to 999 kW interval metered. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market 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 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	\$	226.26
Distribution Volumetric Rate	\$/kW	3.4474
Low Voltage Service Rate	\$/kW	0.0257

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Guelph Rate Zone

TARIFF OF RATES AND CHARGES

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Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0083
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.1615
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.0734)
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.1517)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1529
Retail Transmission Rate - Network Service Rate	\$/kW	4.3399
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7378
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9278
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4977
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.5016
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7653
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.0378
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5164

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation

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TARIFF OF RATES AND CHARGES

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GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification includes non-residential accounts where monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	715.71
Distribution Volumetric Rate	\$/kW	3.8267
Low Voltage Service Rate	\$/kW	0.0263
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0083

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Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.2109
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.3010)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.2598
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.5016
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.7653
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.0378
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered - EV CHARGING	\$/kW	0.5164

MONTHLY RATES AND CHARGES - Regulatory Component

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

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LARGE USE SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to 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 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	\$	1,375.87
Distribution Volumetric Rate	\$/kW	3.4381
Low Voltage Service Rate	\$/kW	0.0317
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	0.8707
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.3118)

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Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.4362
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.6679

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation

Guelph Rate Zone

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

EB-2025-0055

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.11
Distribution Volumetric Rate	\$/kWh	0.0278
Low Voltage Service Rate	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0083
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0071

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0055

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. 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 - APPROVED ON AN INTERIM BASIS

Standby Charge - the charge is based on the applicable General Service 50 to 999 kW, or General Service 1,000 to 4,999 kW or Large Use Distribution Volumetric Rate applied to the generator's peak demand. A Standby Service Charge will be applied for a month where standby power is provided partially or is not provided.

Alectra Utilities Corporation
Guelph Rate Zone
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**

EB-2025-0055

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.45
Distribution Volumetric Rate	\$/kW	10.4582
Low Voltage Service Rate	\$/kW	0.0194
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1728
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.2314)
Retail Transmission Rate - Network Service Rate	\$/kW	3.3224
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2419

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per luminaire)	\$	0.55
Distribution Volumetric Rate	\$/kW	12.8219
Low Voltage Service Rate	\$/kW	0.0233
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0083
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(0.2318)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1647
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2026) - effective until December 31, 2026	\$/kW	22.1998
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	12.8665
Rate Rider for Disposition of Prospective Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2024) - effective until December 31, 2026	\$/kW	6.5536
Retail Transmission Rate - Network Service Rate	\$/kW	3.9982
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6975

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

MONTHLY RATES AND CHARGES - Regulatory Component

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

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2026
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EB-2025-0055

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
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EB-2025-0055

ALLOWANCES

Transformer Allowance for Ownership by General Service 50 to 999 kW customers - per kW of billing	\$/kW	(0.72)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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Customer Administration

Arrears certificate	\$	15.00
Returned cheque (plus bank charges)	\$	8.55
Account setup charge/change of occupancy charge (plus credit agency costs if applicable)	\$	8.75
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	10.00
Credit service charge for paperless bill	\$	(10.00)

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	20.00
Reconnection at meter - after regular hours	\$	50.00
Reconnection at pole - during regular hours	\$	50.00
Reconnection at pole - after regular hours	\$	95.00

Other

Service call - customer owned equipment	\$	17.50
Service call - after regular hours	\$	95.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments)	\$	40.59
Overhead bond connection - per connection	\$	105.00
Underground bond connection - per connection	\$	100.00

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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EB-2025-0055

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0260
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0137
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0157
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0036

Attachment 17
Commodity Accounts Analysis Workform HRZ
Please see live excel version of Attachment 17

Attachment 18
Commodity Accounts Analysis Workform BRZ
Please see live excel version of Attachment 18

Attachment 19
Commodity Accounts Analysis Workform PRZ
Please see live excel version of Attachment 19

Attachment 20
Commodity Accounts Analysis Workform ERZ
Please see live excel version of Attachment 20

Attachment 21
Commodity Accounts Analysis Workform GRZ
Please see live excel version of Attachment 21

Attachment 22

RGCRP BRZ

Please see live excel version of Attachment 22

Attachment 23 RGCRP PRZ

Please see live excel version of Attachment 23

Attachment 24 RGCRP ERZ

Please see live excel version of Attachment 24

Attachment 25

Prospective LRAMVA Rate Rider Calculation

LRAM Proposed Rate Rider Recovery Period (in months)
2026 PCI

3.30%

12

Rate Rider Recovery to be used below

3.40%

HRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates C=A+B	3.3% Adjustment D	2026 Prospective LRAMVA Balance in 2025 Rates E=C+D	3.4% Adjustment F	2026 Prospective LRAMVA Balance in 2026 Rates G=E+F	Total Metered kWh H	Metered kW or kVA I	2026 Prospective LRAMVA Rate Rider J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,738,650,226	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$321,858	\$10,621	\$332,479	\$11,304	\$343,784	576,791,739	0	\$ 0.0006
General Service 50 to 4,999 kW Service Classification	kW	(\$122,824)	(\$4,053)	(\$126,877)	(\$4,314)	(\$131,191)	1,754,666,698	4,738,017	\$ (0.0277)
Large Use Service Classification	kW	\$25,413	\$839	\$26,252	\$893	\$27,144	232,027,456	535,719	\$ 0.0507
Large Use with Dedicated Assets Service Classification	kW	\$29,923	\$987	\$30,911	\$1,051	\$31,962	865,114,352	1,601,505	\$ 0.0200
Unmetered Scattered Load Service Classification	kWh	\$52,211	\$1,723	\$53,934	\$1,834	\$55,768	11,127,816	0	\$ 0.0050
Street Lighting Service Classification	kW	\$217,541	\$7,179	\$224,720	\$7,640	\$232,360	16,837,050	50,635	\$ 4.5890
Sentinel Lighting Service Classification	kW	\$0	\$0	\$0	\$0	\$0	279,195	1,333	\$ -
Total		\$524,122	\$17,296	\$541,418	\$18,408	\$559,826	5,195,494,530	6,927,209	

(1) Source: LRAMVA Workform, 1. LRAMVA Summary.

LRAM Proposed Rate Rider Recovery Period (in months)
2026 PCI

3.30%

12

3.40%

Rate Rider Recovery to be used below

BRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,595,360,777	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$396,594	\$13,088	\$409,682	\$13,929	\$423,611	345,070,797	0	\$ 0.0012
General Service 50 to 699 kW Service Classification	kW	\$274,686	\$9,065	\$283,751	\$9,648	\$293,398	1,081,912,303	3,013,128	\$ 0.0974
General Service 700 to 4,999 kW Service Classification	kW	\$155,659	\$5,137	\$160,795	\$5,467	\$166,262	878,797,903	2,065,626	\$ 0.0805
Large Use Service Classification	kW	\$72,650	\$2,397	\$75,048	\$2,552	\$77,600	248,545,493	455,970	\$ 0.1702
Unmetered Scattered Load Service Classification	kWh	\$58,082	\$1,917	\$59,999	\$2,040	\$62,039	6,163,740	0	\$ 0.0101
Street Lighting Service Classification	kW	\$485,155	\$16,010	\$501,165	\$17,040	\$518,205	19,136,673	53,847	\$ 9.6236
Embedded Distributor Service Classification	kW	\$0	\$0	\$0	\$0	\$0	2,951,233	0	\$ -
Distributed Generation [Dgen] Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	285,160	0	\$ -
Energy From Waste Service Classification	kW	\$0	\$0	\$0	\$0	\$0	0	0	\$ -
Total		\$1,442,827	\$47,613	\$1,490,440	\$50,675	\$1,541,115	4,178,224,078	5,588,572	

(1) Source: 2024 LRAMVA Workform, 1. LRAMVA Summary.

LRAM Proposed Rate Rider Recovery Period (in months)
2026 PCI

3.30%

12

3.40%

Rate Rider Recovery to be used below

PRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	3,025,132,486	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$493,758	\$16,294	\$510,052	\$17,342	\$527,393	1,027,917,567	0	\$ 0.0005
General Service 50 to 4,999 kW Service Classification	kW	\$2,302,799	\$75,992	\$2,378,791	\$80,879	\$2,459,670	4,810,217,506	12,300,262	\$ 0.2000
Large Use Service Classification	kW	\$38,358	\$1,266	\$39,624	\$1,347	\$40,971	234,289,032	434,331	\$ 0.0943
Unmetered Scattered Load Service Classification	kWh	\$11,035	\$364	\$11,399	\$388	\$11,787	15,207,735	0	\$ 0.0008
Street Lighting Service Classification	kW	\$352,246	\$11,624	\$363,870	\$12,372	\$376,241	39,805,164	111,704	\$ 3.3682
Sentinel Lighting Service Classification	kW	\$827	\$27	\$854	\$29	\$883	230,495	626	\$ 1.4103
Total		\$3,199,021	\$105,568	\$3,304,589	\$112,356	\$3,416,945	9,152,799,985	12,846,922	

(1) Source: LRAMVA Workform, 1. LRAMVA Summary.

LRAM Proposed Rate Rider Recovery Period (in months)
2026 PCI

3.30%

12
3.40%

Rate Rider Recovery to be used below

ERZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,507,273,531	0	\$ -
General Service less than 50 kW Service Classification	kWh	(\$67,576.30)	(\$2,230.02)	(\$69,806.31)	(\$2,373.41)	(\$72,179.73)	706,226,080	0	\$ (0.0001)
General Service 50 to 499 kW Service Classification	kW	\$1,399,187.62	\$46,173.19	\$1,445,360.81	\$49,142.27	\$1,494,503.08	2,065,049,698	5,667,848	\$ 0.2637
General Service 500 to 4,999 kW Service Classification	kW	\$543,956.89	\$17,950.58	\$561,907.47	\$19,104.85	\$581,012.32	1,674,211,357	3,874,534	\$ 0.1500
Large Use Service Classification	kW	\$129,079.80	\$4,259.63	\$133,339.43	\$4,533.54	\$137,872.97	1,028,034,923	1,745,816	\$ 0.0790
Unmetered Scattered Load Service Classification	kWh	\$25,219.86	\$832.26	\$26,052.12	\$885.77	\$26,937.89	12,049,941	0	\$ 0.0022
Street Lighting Service Classification	kW	(\$361,704.74)	(\$11,936.26)	(\$373,641.00)	(\$12,703.79)	(\$386,344.79)	13,498,921	36,292	\$ (10.6453)
Total		\$1,668,163	\$55,049	\$1,723,213	\$58,589	\$1,781,802	7,006,344,452	11,324,491	

(1) Source: LRAMVA Workform, 1. LRAMVA Summary.

LRAM Proposed Rate Rider Recovery Period (in months)
 LRAM Proposed Rate Rider Recovery Period for Street Lighting (in months)
 2026 PCI

12
3.30%

12
12
3.40%

Rate Rider Recovery to be used below
 Rate Rider Recovery to be used below

GRZ	Unit	2026 Prospective LRAMVA Balance in 2024 Rates	3.3% Adjustment	2026 Prospective LRAMVA Balance in 2025 Rates	3.4% Adjustment	2026 Prospective LRAMVA Balance in 2026 Rates	Total Metered kWh	Metered kW or kVA	2026 Prospective LRAMVA Rate Rider
		C=A+B	D	E=C+D	F	G=E+F	H	I	J=G/H or J=G/I
Residential Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	425,190,395	0	\$ -
General Service less than 50 kW Service Classification	kWh	\$61,931	\$2,044	\$63,975	\$2,175	\$66,150	142,117,243	0	\$ 0.0005
General Service 50 to 999 kW Service Classification	kW	\$166,066	\$5,480	\$171,546	\$5,833	\$177,379	384,302,386	1,098,484	\$ 0.1615
General Service 1,000 to 4,999 kW Service Classification	kW	\$207,057	\$6,833	\$213,890	\$7,272	\$221,163	489,221,744	1,048,638	\$ 0.2109
Large Use Service Classification	kW	\$329,425	\$10,871	\$340,296	\$11,570	\$351,866	195,177,787	404,119	\$ 0.8707
Unmetered Scattered Load Service Classification	kWh	\$0	\$0	\$0	\$0	\$0	1,947,999	0	\$ -
Street Lighting Service Classification	kW	\$198,302	\$6,544	\$204,846	\$6,965	\$211,811	3,421,663	9,541	\$ 22.1998
Sentinel Lighting Service Classification	kW	\$0	\$0	\$0	\$0	\$0	10,392	29	\$ -
Total		\$962,782	\$31,772	\$994,554	\$33,815	\$1,028,369	1,641,389,610	2,560,811	

(1) Source: LRAMVA Workform, 1. LRAMVA Summary.

Attachment 26

Capitalization Policy Impact Model

Alectra Utilities

Impact Analysis of Capitalization Policy Change (1576 Approach)

Capitalization Policy Impact (\$000s)	2017_Act	2018_Act	2019_Act	2020_Act	2021_Act	2022_Act	2023_Act	2024_Act
Enersource RZ	1,866	1,712	1,490	1,491	1,601	1,109	1,476	1,993
Brampton RZ	(1,831)	(1,610)	(1,976)	(2,283)	(3,293)	(2,702)	(2,922)	(3,443)
Horizon Utilities RZ				6,512	6,092	6,785	6,783	5,846
Guelph Hydro RZ				432	367	480	521	638
Net PP&E Change	36	102	(485)	6,153	4,766	5,672	5,859	5,035
Enersource RZ	(47)	(89)	(127)	(164)	(204)	(232)	(269)	(318)
Brampton RZ	46	86	135	192	275	342	415	501
Horizon Utilities RZ				(163)	(315)	(485)	(654)	(800)
Guelph Hydro RZ				(11)	(20)	(32)	(45)	(61)
Depreciation Impact	(1)	(3)	9	(145)	(264)	(406)	(553)	(678)
Enersource RZ	1,819	1,622	1,364	1,327	1,397	877	1,208	1,674
Brampton RZ	(1,785)	(1,524)	(1,840)	(2,090)	(3,019)	(2,360)	(2,507)	(2,942)
Horizon Utilities RZ				6,349	5,777	6,300	6,129	5,046
Guelph Hydro RZ				422	347	448	476	578
Alectra Utilities Net Impact	35	98	(477)	6,007	4,502	5,266	5,306	4,356

Alectra Utilities
Impact of Change in Capitalization Policy

Enersource	2017_Act	2018_Act	2019_Act	2020_Act	2021_Act	2022_Act	2023_Act	2024_Act
Direct Labour Costs	519,256	(737,544)						
Benefit Costs	(48,759)	(7,465)						
Material Handling Costs	916,805	2,038,661						
Fleet Costs	478,739	417,866						
Total Impact	1,866,041	1,711,518	1,490,365	1,490,948	1,601,083	1,109,095	1,476,430	1,992,689

Brampton	2017_Act	2018_Act	2019_Act	2020_Act	2021_Act	2022_Act	2023_Act	2024_Act
Direct Labour Costs	(849,888)	(1,952,705)						
Benefit Costs	(576,904)	(586,154)						
Material Handling Costs	(403,740)	929,169						
Fleet Costs	-	-						
Total Impact	(1,830,532)	(1,609,690)	(1,975,695)	(2,282,940)	(3,293,469)	(2,701,905)	(2,922,105)	(3,443,019)

Horizon	2017_Act	2018_Act	2019_Act	2020_Act	2021_Act	2022_Act	2023_Act	2024_Act
Direct Labour Costs								
Benefit Costs								
Material Handling Costs								
Fleet Costs								
Total Impact				6,512,072	6,091,909	6,784,993	6,783,322	5,846,356

Guelph	2017_Act	2018_Act	2019_Act	2020_Act	2021_Act	2022_Act	2023_Act	2024_Act
Direct Labour Costs				112,766	165,491			
Benefit Costs				(120,395)	(119,102)			
Material Handling Costs				440,127	320,271			
Fleet Costs								
Total Impact				432,497	366,661	479,660	520,991	638,495

Impact on Depreciation Expense

Rate Zone	2017_Act	2018_Act	2019_Act	2020_Act	2021_Act	2022_Act	2023_Act	2024_Act
Enersource	(46,651)	(89,439)	(126,698)	(163,972)	(203,999)	(231,726)	(268,637)	(318,454)
Brampton	45,763	86,006	135,398	192,471	274,808	342,356	415,408	501,484
Horizon				(162,802)	(315,100)	(484,724)	(654,307)	(800,466)
Guelph				(10,812)	(19,979)	(31,970)	(44,995)	(60,958)

Alectra Utilities
Allocation Methodology

Capitalization Policy Impact ("CPI")	2017 & 2018
ERZ	3,577,559
BRZ	(3,440,222)
HRZ	10,641,267

Distribution Plant ("DP") Capital	2017 & 2018
ERZ	105,723,142
BRZ	42,922,541
HRZ	92,036,058

Ratio of CPI/DP Capital	2017 & 2018
ERZ	3.38%
BRZ	-8.01%
HRZ	11.56%

Capitalization Policy Impact ("CPI")	2020 & 2021
GRZ	799,158

Distribution Plant ("DP") Capital	2020 & 2021
GRZ	14,415,192

Ratio of CPI/DP Capital	2020 & 2021
GRZ	5.54%

Distribution Plant Capital	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals
ERZ	44,042,898	44,060,116	47,314,812	32,775,697	43,631,100	58,887,444
BRZ	24,650,114	28,483,507	41,091,554	33,710,800	36,458,157	42,957,440
HRZ	N/A	56,322,751	52,688,777	58,683,244	58,668,785	50,564,991
GRZ	N/A	N/A	N/A	8,652,086	9,397,615	10,415,293

Capitalization Impact	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals
ERZ	1,490,365	1,490,948	1,601,083	1,109,095	1,476,430	1,992,689
BRZ	(1,975,695)	(2,282,940)	(3,293,469)	(2,701,905)	(2,922,105)	(3,443,019)
HRZ	N/A	6,512,072	6,091,909	6,784,993	6,783,322	5,846,356
GRZ	N/A	N/A	N/A	479,660	520,991	638,495

**Account 1576 - Accounting Changes between Rebasing Years
Enersource Rate Zone**

	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
PP&E Values under former Accounting Policy								
Opening net PP&E	0	0	0	0	0	0	0	0
Net Additions - Note 3								
Net Depreciation (amounts should be negative)								
Closing net PP&E (1)	0	0	0	0	0	0	0	0
PP&E Values under revised Accounting Policy								
Opening net PP&E	0	1,819,390	3,441,469	4,805,136	6,132,112	7,529,196	8,406,565	9,614,358
Net Additions - Note 3	1,866,041	1,711,518	1,490,365	1,490,948	1,601,083	1,109,095	1,476,430	1,992,689
Net Depreciation (amounts should be negative)	(46,651)	(89,439)	(126,698)	(163,972)	(203,999)	(231,726)	(268,637)	(318,454)
Closing net PP&E (2)	1,819,390	3,441,469	4,805,136	6,132,112	7,529,196	8,406,565	9,614,358	11,288,592
Difference in Closing net PP&E, former Accounting Policy vs revised Accounting Policy	(1,819,390)	(3,441,469)	(4,805,136)	(6,132,112)	(7,529,196)	(8,406,565)	(9,614,358)	(11,288,592)

**Account 1576 - Accounting Changes between Rebasing Years
Brampton Rate Zone**

	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
PP&E Values under former Accounting Policy								
Opening net PP&E	0	0	0	0	0	0	0	0
Net Additions - Note 3								
Net Depreciation (amounts should be negative)								
Closing net PP&E (1)	0	0	0	0	0	0	0	0
PP&E Values under revised Accounting Policy								
Opening net PP&E	0	(1,784,769)	(3,308,453)	(5,148,751)	(7,239,219)	(10,257,881)	-12,617,430	-15,124,126
Net Additions - Note 3	(1,830,532)	(1,609,690)	(1,975,695)	(2,282,940)	(3,293,469)	(2,701,905)	(2,922,105)	(3,443,019)
Net Depreciation (amounts should be negative)	45,763	86,006	135,398	192,471	274,808	342,356	415,408	501,484
Closing net PP&E (2)	(1,784,769)	(3,308,453)	(5,148,751)	(7,239,219)	(10,257,881)	(12,617,430)	-15,124,126	-18,065,662
Difference in Closing net PP&E, former Accounting Policy vs revised Accounting Policy	1,784,769	3,308,453	5,148,751	7,239,219	10,257,881	12,617,430	15,124,126	18,065,662

Account 1576 - Accounting Changes between Rebasing Years
Horizon Utilities Rate Zone

	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
PP&E Values under former Accounting Policy								
Opening net PP&E	0	0	0	0	0	0	0	0
Net Additions - Note 3								
Net Depreciation (amounts should be negative)								
Closing net PP&E (1)	0	0	0	0	0	0	0	0
PP&E Values under revised Accounting Policy								
Opening net PP&E	0	0	0	0	6,349,270	12,126,080	18,426,349	24,555,363
Net Additions - Note 3	0	0	0	6,512,072	6,091,909	6,784,993	6,783,322	5,846,356
Net Depreciation (amounts should be negative)	-	-	-	(162,802)	(315,100)	(484,724)	(654,307)	(800,466)
Closing net PP&E (2)	0	0	0	6,349,270	12,126,080	18,426,349	24,555,363	29,601,252
Difference in Closing net PP&E, former Accounting Policy vs revised Accounting Policy	-	-	-	(6,349,270)	(12,126,080)	(18,426,349)	(24,555,363)	(29,601,252)

Account 1576 - Accounting Changes between Rebasing Years
Guelph Rate Zone

	2017	2018	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
PP&E Values under former Accounting Policy								
Opening net PP&E	0	0	0	0	0	0	0	0
Net Additions - Note 3								
Net Depreciation (amounts should be negative)								
Closing net PP&E (1)	0	0	0	0	0	0	0	0
PP&E Values under revised Accounting Policy								
Opening net PP&E	0	0	0	0	421,685	768,367	1,216,056	1,692,051
Net Additions - Note 3	0	0	0	432,497	366,661	479,660	520,991	638,495
Net Depreciation (amounts should be negative)	-	-	-	(10,812)	(19,979)	(31,970)	(44,995)	(60,958)
Closing net PP&E (2)	0	0	0	421,685	768,367	1,216,056	1,692,051	2,269,588
Difference in Closing net PP&E, former Accounting Policy vs revised Accounting Policy	-	-	-	(421,685)	(768,367)	(1,216,056)	(1,692,051)	(2,269,588)

Attachment 27

Earnings Sharing Mechanism

Alectra Utilities
2026 IRM Application - ESM Calculation

2024 RRR ROE 2.1.5.6		2017 Weighting Factor AUC 4 RZs (ii)	Achieved ROE AUC 4 RZs (iii) = (i) * (ii)	Achieved ROE GRZ (iv) = (i) - (iii)
Consolidated (i)				
Adjusted Regulated Net Income (A)	111,929,789	0.9404	105,253,675	6,676,114
Rate Base	3,910,656,849	0.9478	3,706,452,032	204,204,817
Regulated Deemed Equity (40% of RB) (B)	1,564,262,740	0.9478	1,482,580,813	81,681,927
Achieved ROE % (A/B)	7.16%		7.10%	8.17%
Deemed ROE	8.95%		8.94%	9.19%
Difference	-1.79%		-1.84%	-1.02%

2024 RRR ROE 2.1.5.6		2018 Weighting Factor AUC 4 RZs (ii)	Achieved ROE AUC 4 RZs (iii) = (i) * (ii)	Achieved ROE GRZ (iv) = (i) - (iii)
Consolidated (i)				
Adjusted Regulated Net Income (A)	111,929,789	0.9457	105,856,340	6,073,450
Rate Base	3,910,656,849	0.9490	3,711,370,039	199,286,810
Regulated Deemed Equity (40% of RB) (B)	1,564,262,740	0.9490	1,484,548,016	79,714,724
Achieved ROE % (A/B)	7.16%		7.13%	7.62%
Deemed ROE	8.95%		8.94%	9.19%
Difference	-1.79%		-1.81%	-1.57%

Summary of Weighting Factors

2017 RRR ROE 2.1.5.6	AUC 4 RZs	Guelph	Alectra Consolidated	Weighting Factor AUC 4 RZs
Adjusted Regulated Net Income (A)	92,065,394	5,839,597	97,904,991	0.9404
Rate Base (RB)	2,731,011,247	150,463,475	2,881,474,722	0.9478
Regulated Deemed Equity (40% of RB) (B)	1,092,404,499	60,185,390	1,152,589,889	0.9478
Achieved ROE % (A/B)	8.43%	9.70%	8.49%	

2018 RRR ROE 2.1.5.6	AUC 4 RZs	Guelph	Alectra Consolidated	Weighting Factor AUC 4 RZs
Adjusted Regulated Net Income (A)	88,414,588	5,072,739	93,487,327	0.9457
Rate Base (RB)	2,885,572,416	154,944,539	3,040,516,955	0.9490
Regulated Deemed Equity (40% of RB) (B)	1,154,228,966	61,977,816	1,216,206,782	0.9490
Achieved ROE % (A/B)	7.66%	8.18%	7.69%	

Summary for Deemed ROE

Weighted Average Deemed ROE Calculation	Deemed Equity Portion of Rate Base (\$)	Weighting Factor	Deemed ROE
ERZ	249,399,133	0.22	8.93%
BRZ	161,847,409	0.14	9.30%
GRZ	60,556,692	0.06	9.19%
PRZ	433,122,065	0.38	8.78%
HRZ	222,279,180	0.20	8.98%
Alectra Weighted Deemed ROE (5 RZs)			8.95%

Weighted Average Deemed ROE Calculation	Deemed Equity Portion of Rate Base (\$)	Weighting Factor	Deemed ROE
ERZ	249,399,133	0.23	8.93%
BRZ	161,847,409	0.15	9.30%
PRZ	433,122,065	0.41	8.78%
HRZ	222,279,180	0.21	8.98%
Alectra Weighted Deemed ROE (4 RZs)			8.94%

Attachment 28
RRR 2.1.5.6 ROE 2017, 2018, 2024
Alectra, Guelph

Instructions

A distributor shall report, in the form and manner determined by the OEB, the Regulated Return on Equity (ROE) earned in the reporting year.

The reported ROE is to be calculated on the same basis as was used in the distributor's last Cost of Service (CoS).

The sign of the input cells are to be aligned with the sign of the accounts reported in RRR 2.1.7. Generally, revenue/gain items are to be entered as negative numbers and expense/loss items are to be entered as positive numbers.

Please read the RRR Filing Guide for the detailed guidance on the inputs of the form and appendices.

[Click here for tips and examples \(from RRR Filing Guide\)](#)

Information from the distributor's last CoS Decision and Order and the successfully submitted RRR 2.1.7 trial balance have been pre-populated in this form.

Please review each input for accuracy and contact Industry Relations Enquiry if you have any questions

CoS Decision and Order Info			Data Source
The CoS Decision and Order EB number for the ROE	- xx		CoS Decision and Order (last CoS establishing the current reporting year's base rates)
Accounting standard used in CoS Decision and Order	- YY	Modified International Financial Reporting Standards (MIFRS)	CoS Decision and Order
Regulated Net Income			Data Source
Regulated net income (loss), as per RRR 2.1.7	- a	77,029,537.60	RRR 2.1.7 - USoA 3046 * (-1)
Adjustment items:			
Non-rate regulated items and other adjustments (Appendix 1)	- b	13,551,714.09	Appendix 1 cell (aq)
Unrealized (gains)/losses on interest rate swaps (Not applicable if recorded in Other Comprehensive Income)	- c		Please provide USoAs
Actuarial (gains)/losses on OPEB and/or Pensions not approved by the OEB	- d		
Non-recoverable donations (Appendix 2)	- e	0.00	Appendix 2 cell (be)
Net interest/carrying charges from DVAs (Appendix 3)	- f	560,885.60	Appendix 3 cell (cc)
Interest adjustment for deemed debt (Appendix 4)	- g	-8,602,646.36	Appendix 4 cell (dg)
Adjusted regulated net income before tax adjustments			
Add back:	- h=a+b+c+d+e+f+g	82,539,490.93	
Future/deferred taxes expense	- i	10,986,040.59	RRR 2.1.7 - USoA 6115
Current income tax expense (Does not include future income tax)	- j	-469,520.33	RRR 2.1.7 - USoA 6110
Deduct:			
Current income tax expense for regulated ROE purposes (Appendix 6)	- k	990,617.30	Appendix 6 cell (fq)
Adjusted regulated net income	- l=h+i+j-k	92,065,393.89	

Deemed Equity			Data Source
Rate base:	- m	2,489,690,903.09	RRR 2.1.7 - Sum of USoA 4705-4751 inclusive
Cost of power	- n1	233,507,336.53	RRR 2.1.7 - Sum of USoA 4505-4640, 4805-5695, 6105, 6205, 6210, and 6225, then subtract ROE Summary cell (d) and subtract ROE Summary cell (e)
Operating expenses before any applicable adjustments			Please provide USoAs
Other Adjustments:			
Net Synergy Savings/Transition Costs	- n2	2,032,670.53	Various OM&A
Adjusted operating expenses	- n=n1-n2	231,474,666.00	
Total Cost of Power and Operating Expenses	- o=m+n	2,721,165,569.09	
Working capital allowance % as approved in the last CoS Decision and Order	- % p	10.66	CoS Decision and Order
Total working capital allowance (\$)	- q=o*p	290,076,249.66	
PP&E			
Opening balance - regulated PP&E (NBV) (Appendix 5)	- r	2,376,442,007.70	Appendix 5 cell (ec)
Adjusted closing balance - regulated PP&E (NBV) (Appendix 5)	- s	2,505,427,987.45	Appendix 5 cell (el)
Average regulated PP&E	- t=(r+s)/2	2,440,934,997.57	
Total rate base	- u=q+t	2,731,011,247.23	
Regulated deemed short-term debt % and \$	- % v 4.00	- v1=v*u 109,240,449.89	Cell (v) from CoS Decision and Order
Regulated deemed long-term debt % and \$	- % w 56.00	- w1=w*u 1,529,366,298.45	Cell (w) from CoS Decision and Order
Regulated deemed equity % and \$	- % x 40.00	- x1=x*u 1,092,404,498.89	Cell (x) from CoS Decision and order
Regulated Rate of Return on Deemed Equity (ROE)			Data Source
Achieved ROE %	- % y=l/x1	8.43	
Deemed ROE % from the distributor's last CoS Decision and Order	- % z	8.90	CoS Decision and Order
Difference - maximum deadband 3%	- % z1=y-z	-0.47	
ROE status for the year (Over-earning/Under-earning/Within 300 basis points deadband)	- z2 Within		If the distributor is in an over-earning position as indicated in cell (z2), please complete Appendices 7 & 8. If the distributor is in an under-earning position as indicated in cell (z2), please complete Appendices 9 & 10.

Instructions

A distributor shall report, in the form and manner determined by the OEB, the Regulated Return on Equity (ROE) earned in the reporting year.

The reported ROE is to be calculated on the same basis as was used in the distributor's last Cost of Service (CoS).

The sign of the input cells are to be aligned with the sign of the accounts reported in RRR 2.1.7. Generally, revenue/gain items are to be entered as negative numbers and expense/loss items are to be entered as positive numbers.

Please read the RRR Filing Guide for the detailed guidance on the inputs of the form and appendices.

[Click here for tips and examples \(from RRR Filing Guide\)](#)

Information from the distributor's last CoS Decision and Order and the successfully submitted RRR 2.1.7 trial balance have been pre-populated in this form.

Please review each input for accuracy and contact Industry Relations Enquiry if you have any questions

CoS Decision and Order Info			Data Source
The CoS Decision and Order EB number for the ROE	- xx	EB-2015-0073	CoS Decision and Order (last CoS establishing the current reporting year's base rates)
Accounting standard used in CoS Decision and Order	- YY	MIFRS	CoS Decision and Order

Regulated Net Income			Data Source
Regulated net income (loss), as per RRR 2.1.7	- a	7,197,775.72	RRR 2.1.7 - USoA 3046 * (-1)
Adjustment items:			
Non-rate regulated items and other adjustments (Appendix 1)	- b	-370,445.99	Appendix 1 cell (aq)
Unrealized (gains)/losses on interest rate swaps (Not applicable if recorded in Other Comprehensive Income)	- c		Please provide USoAs
Actuarial (gains)/losses on OPEB and/or Pensions not approved by the OEB	- d	558,893.00	7010
Non-recoverable donations (Appendix 2)	- e	0.00	Appendix 2 cell (be)
Net interest/carrying charges from DVAs (Appendix 3)	- f	-9,519.25	Appendix 3 cell (cc)
Interest adjustment for deemed debt (Appendix 4)	- g	377,087.17	Appendix 4 cell (dg)
Adjusted regulated net income before tax adjustments			
Add back:	- h=a+b+c+d+e+f+g	7,753,790.65	
Future/deferred taxes expense	- i	628,842.00	RRR 2.1.7 - USoA 6115
Current income tax expense (Does not include future income tax)	- j	-1,437,330.14	RRR 2.1.7 - USoA 6110
Deduct:			
Current income tax expense for regulated ROE purposes (Appendix 6)	- k	1,105,705.14	Appendix 6 cell (fq)
Adjusted regulated net income	- l=h+i+j-k	5,839,597.37	

Deemed Equity			Data Source
Rate base:	- m	193,732,804.52	RRR 2.1.7 - Sum of USoA 4705-4751 inclusive
Cost of power	- n1	14,624,533.70	RRR 2.1.7 - Sum of USoA 4505-4640, 4805-5695, 6105, 6205, 6210, and 6225, then subtract ROE Summary cell (d) and subtract ROE Summary cell (e)
Operating expenses before any applicable adjustments			Please provide USoAs
Other Adjustments:	- n2		
Adjusted operating expenses	- n=n1-n2	14,624,533.70	
Total Cost of Power and Operating Expenses	- o=m+n	208,357,338.22	
Working capital allowance % as approved in the last CoS Decision and Order	- % p	7.50	CoS Decision and Order
Total working capital allowance (\$)	- q=o*p	15,626,800.37	
PP&E			
Opening balance - regulated PP&E (NBV) (Appendix 5)	- r	131,391,110.10	Appendix 5 cell (ec)
Adjusted closing balance - regulated PP&E (NBV) (Appendix 5)	- s	138,282,239.10	Appendix 5 cell (el)
Average regulated PP&E	- t=(r+s)/2	134,836,674.60	
Total rate base	- u=q+t	150,463,474.97	
Regulated deemed short-term debt % and \$	- % v 4.00	- v1=v*u 6,018,539.00	Cell (v) from CoS Decision and Order
Regulated deemed long-term debt % and \$	- % w 56.00	- w1=w*u 84,259,545.98	Cell (w) from CoS Decision and Order
Regulated deemed equity % and \$	- % x 40.00	- x1=x*u 60,185,389.99	Cell (x) from CoS Decision and order
Regulated Rate of Return on Deemed Equity (ROE)			Data Source
Achieved ROE %	- % y=l/x1	9.70	
Deemed ROE % from the distributor's last CoS Decision and Order	- % z	9.19	CoS Decision and Order
Difference - maximum deadband 3%	- % z1=y-z	0.51	
ROE status for the year (Over-earning/Under-earning/Within 300 basis points deadband)	- z2 Within		If the distributor is in an over-earning position as indicated in cell (z2), please complete Appendices 7 & 8. If the distributor is in an under-earning position as indicated in cell (z2), please complete Appendices 9 & 10.

Instructions

A distributor shall report, in the form and manner determined by the OEB, the Regulated Return on Equity (ROE) earned in the reporting year.

The reported ROE is to be calculated on the same basis as was used in the distributor's last Cost of Service (CoS).

The sign of the input cells are to be aligned with the sign of the accounts reported in RRR 2.1.7. Generally, revenue/gain items are to be entered as negative numbers and expense/loss items are to be entered as positive numbers.
Please read the RRR Filing Guide for the detailed guidance on the inputs of the form and appendices.
[Click here for tips and examples \(from RRR Filing Guide\)](#)

Information from the distributor's last CoS Decision and Order and the successfully submitted RRR 2.1.7 trial balance have been pre-populated in this form.
Please review each input for accuracy and contact Industry Relations Enquiry if you have any questions

CoS Decision and Order Info			Data Source
The CoS Decision and Order EB number for the ROE	- xx	EB-2017-0024	CoS Decision and Order (last CoS establishing the current reporting year's base rates)
Accounting standard used in CoS Decision and Order	- YY	MIFRS	CoS Decision and Order
Regulated Net Income			Data Source
Regulated net income (loss), as per RRR 2.1.7	- a	135,928,738.94	RRR 2.1.7 - USoA 3046 * (-1)
Adjustment items:			
Non-rate regulated items and other adjustments (Appendix 1)	- b	-43,657,027.06	Appendix 1 cell (aq)
Unrealized (gains)/losses on interest rate swaps (Not applicable if recorded in Other Comprehensive Income)	- c		Please provide USoAs
Actuarial (gains)/losses on OPEB and/or Pensions not approved by the OEB	- d		
Non-recoverable donations (Appendix 2)	- e	0.00	Appendix 2 cell (be)
Net interest/carrying charges from DVAs (Appendix 3)	- f	1,091,365.00	Appendix 3 cell (cc)
Interest adjustment for deemed debt (Appendix 4)	- g	-12,502,964.32	Appendix 4 cell (dg)
Adjusted regulated net income before tax adjustments			
Add back:	- h=a+b+c+d+e+f+g	80,860,112.56	
Future/deferred taxes expense	- i	12,161,471.99	RRR 2.1.7 - USoA 6115
Current income tax expense (Does not include future income tax)	- j	8,090,144.39	RRR 2.1.7 - USoA 6110
Deduct:			
Current income tax expense for regulated ROE purposes (Appendix 6)	- k	12,697,140.95	Appendix 6 cell (fq)
Adjusted regulated net income	- l=h+i+j-k	88,414,587.99	

Deemed Equity			Data Source
Rate base:	- m	2,614,964,903.48	RRR 2.1.7 - Sum of USoA 4705-4751 inclusive
Cost of power	- n1	235,487,461.20	RRR 2.1.7 - Sum of USoA 4505-4640, 4805-5695, 6105, 6205, 6210, and 6225, then subtract ROE Summary cell (d) and subtract ROE Summary cell (e)
Operating expenses before any applicable adjustments			Please provide USoAs
Other Adjustments:			
Net OM&A Merger Savings	- n2	-24,020,161.00	includes various OM&A
Adjusted operating expenses	- n=n1-n2	259,507,622.20	
Total Cost of Power and Operating Expenses	- o=m+n	2,874,472,525.68	
Working capital allowance % as approved in the last CoS Decision and Order	- % p	10.66	CoS Decision and Order
Total working capital allowance (\$)	- q=o*p	306,418,771.24	
PP&E			
Opening balance - regulated PP&E (NBV) (Appendix 5)	- r	2,505,427,987.45	Appendix 5 cell (ec)
Adjusted closing balance - regulated PP&E (NBV) (Appendix 5)	- s	2,652,879,301.16	Appendix 5 cell (el)
Average regulated PP&E	- t=(r+s)/2	2,579,153,644.30	
Total rate base	- u=q+t	2,885,572,415.54	
Regulated deemed short-term debt % and \$	- % v 4.00	- v1=v*u 115,422,896.62	Cell (v) from CoS Decision and Order
Regulated deemed long-term debt % and \$	- % w 56.00	- w1=w*u 1,615,920,552.70	Cell (w) from CoS Decision and Order
Regulated deemed equity % and \$	- % x 40.00	- x1=x*u 1,154,228,966.22	Cell (x) from CoS Decision and order
Regulated Rate of Return on Deemed Equity (ROE)			Data Source
Achieved ROE %	- % y=l/x1	7.66	
Deemed ROE % from the distributor's last CoS Decision and Order	- % z	8.94	CoS Decision and Order
Difference - maximum deadband 3%	- % z1=y-z	-1.28	
ROE status for the year (Over-earning/Under-earning/Within 300 basis points deadband)	- z2 Within		If the distributor is in an over-earning position as indicated in cell (z2), please complete Appendices 7 & 8. If the distributor is in an under-earning position as indicated in cell (z2), please complete Appendices 9 & 10.

Instructions

A distributor shall report, in the form and manner determined by the OEB, the Regulated Return on Equity (ROE) earned in the reporting year.

The reported ROE is to be calculated on the same basis as was used in the distributor's last Cost of Service (CoS).

The sign of the input cells are to be aligned with the sign of the accounts reported in RRR 2.1.7. Generally, revenue/gain items are to be entered as negative numbers and expense/loss items are to be entered as positive numbers.

Please read the RRR Filing Guide for the detailed guidance on the inputs of the form and appendices.

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Information from the distributor's last CoS Decision and Order and the successfully submitted RRR 2.1.7 trial balance have been pre-populated in this form.

Please review each input for accuracy and contact Industry Relations Enquiry if you have any questions

CoS Decision and Order Info			Data Source
The CoS Decision and Order EB number for the ROE	- xx	EB-2015-0073	CoS Decision and Order (last CoS establishing the current reporting year's base rates)
Accounting standard used in CoS Decision and Order	- YY	MIFRS	CoS Decision and Order
Regulated Net Income			Data Source
Regulated net income (loss), as per RRR 2.1.7	- a	11,053,876.55	RRR 2.1.7 - USoA 3046 * (-1)
Adjustment items:			
Non-rate regulated items and other adjustments (Appendix 1)	- b	-269,973.24	Appendix 1 cell (aq)
Unrealized (gains)/losses on interest rate swaps (Not applicable if recorded in Other Comprehensive Income)	- c		Please provide USoAs
Actuarial (gains)/losses on OPEB and/or Pensions not approved by the OEB	- d		7010
Non-recoverable donations (Appendix 2)	- e	199.96	Appendix 2 cell (be)
Net interest/carrying charges from DVAs (Appendix 3)	- f	-92,666.30	Appendix 3 cell (cc)
Interest adjustment for deemed debt (Appendix 4)	- g	430,191.26	Appendix 4 cell (dg)
Adjusted regulated net income before tax adjustments			
Add back:	- h=a+b+c+d+e+f+g	11,121,628.23	
Future/deferred taxes expense	- i	-5,203,885.73	RRR 2.1.7 - USoA 6115
Current income tax expense (Does not include future income tax)	- j	1,252,652.25	RRR 2.1.7 - USoA 6110
Deduct:			
Current income tax expense for regulated ROE purposes (Appendix 6)	- k	2,097,656.16	Appendix 6 cell (fq)
Adjusted regulated net income	- l=h+i+j-k	5,072,738.59	

Deemed Equity			Data Source
Rate base:	- m	202,115,924.35	RRR 2.1.7 - Sum of USoA 4705-4751 inclusive
Cost of power	- n1	16,742,192.00	RRR 2.1.7 - Sum of USoA 4505-4640, 4805-5695, 6105, 6205, 6210, and 6225, then subtract ROE Summary cell (d) and subtract ROE Summary cell (e)
Operating expenses before any applicable adjustments			Please provide USoAs
Other Adjustments:			
Merger Transition costs	- n2	1,000,000.00	5665
Adjusted operating expenses	- n=n1-n2	15,742,192.00	
Total Cost of Power and Operating Expenses	- o=m+n	217,858,116.35	
Working capital allowance % as approved in the last CoS Decision and Order	- % p	7.50	CoS Decision and Order
Total working capital allowance (\$)	- q=o*p	16,339,358.73	
PP&E			
Opening balance - regulated PP&E (NBV) (Appendix 5)	- r	138,282,239.10	Appendix 5 cell (ec)
Adjusted closing balance - regulated PP&E (NBV) (Appendix 5)	- s	138,928,122.24	Appendix 5 cell (el)
Average regulated PP&E	- t=(r+s)/2	138,605,180.67	
Total rate base	- u=q+t	154,944,539.40	
Regulated deemed short-term debt % and \$	- % v 4.00	- v1=v*u 6,197,781.58	Cell (v) from CoS Decision and Order
Regulated deemed long-term debt % and \$	- % w 56.00	- w1=w*u 86,768,942.06	Cell (w) from CoS Decision and Order
Regulated deemed equity % and \$	- % x 40.00	- x1=x*u 61,977,815.76	Cell (x) from CoS Decision and order
Regulated Rate of Return on Deemed Equity (ROE)			Data Source
Achieved ROE %	- % y=l/x1	8.18	
Deemed ROE % from the distributor's last CoS Decision and Order	- % z	9.19	CoS Decision and Order
Difference - maximum deadband 3%	- % z1=y-z	-1.01	
ROE status for the year (Over-earning/Under-earning/Within 300 basis points deadband)	- z2 Within		If the distributor is in an over-earning position as indicated in cell (z2), please complete Appendices 7 & 8. If the distributor is in an under-earning position as indicated in cell (z2), please complete Appendices 9 & 10.

Instructions

A distributor shall report, in the form and manner determined by the OEB, the Regulated Return on Equity (ROE) earned in the reporting year.

The reported ROE is to be calculated on the same basis as was used in the distributor's last Cost of Service (CoS).

The sign of the input cells are to be aligned with the sign of the accounts reported in RRR 2.1.7. Generally, revenue/gain items are to be entered as negative numbers and expense/loss items are to be entered as positive numbers. Please read the RRR Filing Guide for the detailed guidance on the inputs of the form and appendices.

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Information from the distributor's last CoS Decision and Order and the successfully submitted RRR 2.1.7 trial balance have been pre-populated in this form.
Please review each input for accuracy and contact Industry Relations Enquiry if you have any questions

CoS Decision and Order Info			Data Source
The CoS Decision and Order EB number for the ROE	- xx	EB-2017-0024	CoS Decision and Order (last CoS establishing the current reporting year's base rates)
Accounting standard used in CoS Decision and Order	- YY	Modified International Financial Reporting Standards (MIFRS)	CoS Decision and Order
Regulated Net Income			Data Source
Regulated net income (loss), as per RRR 2.1.7	- a	112,946,284.95	RRR 2.1.7 - USoA 3046 * (-1)
Adjustment items:			
Non-rate regulated items and other adjustments (Appendix 1)	- b	-1,733,615.06	Appendix 1 cell (aq)
Unrealized (gains)/losses on interest rate swaps (Not applicable if recorded in Other Comprehensive Income)	- c		Please provide USoAs
Actuarial (gains)/losses on OPEB and/or Pensions not approved by the OEB	- d		
Non-recoverable donations (Appendix 2)	- e	59,977.04	Appendix 2 cell (be)
Net interest/carrying charges from DVAs (Appendix 3)	- f	-4,222,760.51	Appendix 3 cell (cc)
Interest adjustment for deemed debt (Appendix 4)	- g	3,595,572.31	Appendix 4 cell (dg)
Adjusted regulated net income before tax adjustments			
Add back:	- h=a+b+c+d+e+f+g	110,645,458.73	
Future/deferred taxes expense	- i	5,306,631.47	RRR 2.1.7 - USoA 6115
Current income tax expense (Does not include future income tax)	- j	15,494,924.71	RRR 2.1.7 - USoA 6110
Deduct:			
Current income tax expense for regulated ROE purposes (Appendix 6)	- k	19,517,225.81	Appendix 6 cell (fq)
Adjusted regulated net income	- l=h+i+j-k	111,929,789.10	

Deemed Equity			Data Source
Rate base:	- m	3,199,631,788.60	RRR 2.1.7 - Sum of USoA 4705-4751 inclusive
Cost of power	- n1	292,014,730.59	RRR 2.1.7 - Sum of USoA 4505-4640, 4805-5695, 6105, 6205, 6210, and 6225, then subtract ROE Summary cell (d) and subtract ROE Summary cell (e)
Operating expenses before any applicable adjustments			Please provide USoAs
Other Adjustments:	- n2		
Adjusted operating expenses	- n=n1-n2	292,014,730.59	
Total Cost of Power and Operating Expenses	- o=m+n	3,491,646,519.19	
Working capital allowance % as approved in the last CoS Decision and Order	- % p	10.50	CoS Decision and Order
Total working capital allowance (\$)	- q=o*p	366,622,884.51	
PP&E			
Opening balance - regulated PP&E (NBV) (Appendix 5)	- r	3,417,440,214.42	Appendix 5 cell (ec)
Adjusted closing balance - regulated PP&E (NBV) (Appendix 5)	- s	3,670,627,714.20	Appendix 5 cell (el)
Average regulated PP&E	- t=(r+s)/2	3,544,033,964.31	
Total rate base	- u=q+t	3,910,656,848.82	
Regulated deemed short-term debt % and \$	- % v 4.00	- v1=v*u 156,426,273.95	Cell (v) from CoS Decision and Order
Regulated deemed long-term debt % and \$	- % w 56.00	- w1=w*u 2,189,967,835.34	Cell (w) from CoS Decision and Order
Regulated deemed equity % and \$	- % x 40.00	- x1=x*u 1,564,262,739.53	Cell (x) from CoS Decision and order
Regulated Rate of Return on Deemed Equity (ROE)			Data Source
Achieved ROE %	- % y=l/x1	7.16	
Deemed ROE % from the distributor's last CoS Decision and Order	- % z	8.95	CoS Decision and Order
Difference - maximum deadband 3%	- % z1=y-z	-1.79	
ROE status for the year (Over-earning/Under-earning/Within 300 basis points deadband)	- z2 Within		If the distributor is in an over-earning position as indicated in cell (z2), please complete Appendices 7 & 8. If the distributor is in an under-earning position as indicated in cell (z2), please complete Appendices 9 & 10.