



DECISION AND RATE ORDER

EB-2020-0002

Alectra Utilities Corporation

Application for rates and other charges to be effective January 1, 2021

BEFORE: Michael Janigan
Presiding Commissioner

Allison Duff
Commissioner

December 17, 2020

Table of Contents

1	INTRODUCTION AND SUMMARY	1
2	THE PROCESS.....	3
3	ORGANIZATION OF THE DECISION.....	4
4	PRICE CAP ADJUSTMENT.....	5
5	RETAIL TRANSMISSION SERVICE RATES.....	7
6	GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS.....	9
7	LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT BALANCE ..	35
8	RENEWABLE GENERATION CONNECTION RATE PROTECTION	39
9	HORIZON RZ – EARNINGS SHARING MECHANISM	43
10	HORIZON RZ – CAPITAL INVESTMENT VARIANCE ACCOUNT	47
11	CAPITALIZATION DEFERRAL ACCOUNTS	50
12	INCREMENTAL CAPITAL MODULE.....	53
13	IMPLEMENTATION AND ORDER.....	64

1 INTRODUCTION AND SUMMARY

Alectra Utilities Corporation (Alectra Utilities) filed an incentive rate-setting mechanism (IRM) application with the Ontario Energy Board (OEB) on August 17, 2020 under section 78 of the *Ontario Energy Board Act, 1998* (OEB Act) seeking approval for changes to its electricity distribution rates to be effective January 1, 2021. This application covers each of the former rate zones (RZ) of Enersource Hydro Mississauga Inc. (Enersource), PowerStream Inc. (PowerStream), Hydro One Brampton Networks Inc. (Brampton), Horizon Utilities Corporation (Horizon) and Guelph Hydro Electricity System Inc. (Guelph).

Alectra Utilities serves approximately one million mostly residential and commercial electricity customers in its five RZs. These five RZs cover 17 communities that include: the Cities of Hamilton and St. Catharines in the Horizon RZ; the City of Brampton in the Brampton RZ; the Cities of Barrie, Markham, Vaughan and the Towns of Aurora, Richmond Hill, Alliston, Beeton, Bradford West Gwillimbury, Penetanguishene, Thornton, and Tottenham in the PowerStream RZ; the City of Mississauga in the Enersource RZ; and the City of Guelph and the Village of Rockwood in the Guelph RZ. Alectra Utilities is seeking the OEB's approval for proposed changes to the rates it charges to distribute electricity to its customers, as is required of licensed and rate-regulated distributors in Ontario.

A distributor may choose one of three rate-setting methodologies approved by the OEB. Each of these is explained in the [Handbook for Utility Rate Applications](#).

Alectra Utilities' application is based on a Price Cap Incentive Rate-setting option (Price Cap IR). The Price Cap IR option involves a rebasing application followed by annual mechanistic price cap adjustments based on inflation and the OEB's assessment of the distributor's efficiency. Following the merger in 2017 that formed Alectra Utilities, Alectra Utilities was granted a ten-year deferred rebasing period from 2017 to 2026 for the Horizon RZ, Enersource RZ, PowerStream RZ and Brampton RZ. The Guelph RZ was later separately acquired by Alectra Utilities and was granted a ten-year deferred period from 2019 to 2028. The Price Cap IR option is applicable to each of Alectra Utilities' RZs including the Horizon RZ, which ended its Custom Incentive Rate-Setting (Custom IR) term last year.

The OEB approves the 1.90% Price-Cap IR adjustment as proposed by Alectra Utilities in 2021. Alectra Utilities' application also included ICM funding requests for three capital projects in 2021. The OEB approves ICM funding for these three projects for the reasons provided in the ICM section. Other requests and decisions are provided in the respective sections of this decision.

The monthly bill impacts for each of the five RZs, as a result of the OEB's findings in this Decision and Order, are listed below. The bill impacts shown do not factor in applicable taxes or the Ontario Electricity Rebate.¹

- For the Enersource RZ, there will be a monthly total bill increase of \$0.69 for a residential customer consuming 750 kWh, effective January 1, 2021.
- For the Brampton RZ, there will be a monthly total bill decrease of \$0.14 for a residential customer consuming 750 kWh, effective January 1, 2021.
- For the PowerStream RZ, there will be a monthly total bill increase of \$1.08 for a residential customer consuming 750 kWh, effective January 1, 2021.
- For the Horizon RZ, there will be a monthly total bill increase of \$0.59 for a residential customer consuming 750 kWh, effective January 1, 2021.
- For the Guelph RZ, there will be a monthly total bill increase of \$1.76 for a residential customer consuming 750 kWh, effective January 1, 2021.

¹ O. Reg 363/16, s. 3, effective November 1, 2019

2 THE PROCESS

The OEB follows a standardized and streamlined process for hearing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements.² A distributor will then review and complete the Rate Generator Model, and include it with its application.

Alectra Utilities filed its application on August 17, 2020 under section 78 of the OEB Act and in accordance with the Chapter 3 of the OEB's [Filing Requirements for Incentive Rate-Setting Applications](#) (Filing Requirements). Notice of Alectra Utilities' application was issued on September 1, 2020. Association of Major Power Consumers in Ontario (AMPCO), Building Owners and Managers Association (BOMA), Consumers Council of Canada (CCC), Energy Probe Research Foundation (Energy Probe), Power Workers' Union (PWU), School Energy Coalition (SEC), and Vulnerable Energy Consumers Coalition (VECC) applied for intervenor status. AMPCO, BOMA, CCC, Energy Probe, SEC and VECC also applied for cost eligibility. In Procedural Order No. 1, the OEB approved AMPCO, BOMA, CCC, Energy Probe, PWU, SEC and VECC as intervenors. The OEB also approved cost eligibility for AMPCO, BOMA, CCC, Energy Probe, SEC and VECC.

The application was supported by pre-filed written evidence and completed Rate Generator Models. During the course of the proceeding, OEB staff and intervenors were given an opportunity to ask interrogatories, to which Alectra Utilities provided written responses. Final submissions on the application were filed by OEB staff, AMPCO, BOMA, CCC, Energy Probe, PWU, SEC, and VECC. Alectra Utilities filed a reply submission addressing the submissions of the other parties.

² The Rate Generator Model is a Microsoft Excel workbook that is used to update base rates, retail transmission service rates and, if applicable, shared tax saving adjustments. It also calculates rate riders for the disposition of deferral and variance account balances. During the course of an IRM proceeding, the Rate Generator Model may be updated in order to make any necessary corrections, or to incorporate new rate-setting parameters as they become available.

3 ORGANIZATION OF THE DECISION

In this Decision, the OEB addresses the following issues, and provides reasons for approving or denying Alectra Utilities' proposals relating to each of them:

- Price Cap Adjustment
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts
- Lost Revenue Adjustment Mechanism Variance Account
- Renewable Generation Connection Rate Protection
- Horizon RZ – Earnings Sharing Mechanism
- Horizon RZ – Capital Investment Variance Account
- Capitalization Deferral Accounts
- Incremental Capital Module

In the final section, the OEB addresses the steps to implement the final rates that flow from this Decision.

This Decision does not address rates and charges approved by the OEB in previous proceedings, which are not part of the scope of an IRM proceeding (such as specific service charges³ and loss factors). No further approvals are required to continue to include these items on a distributor's Tariff of Rates and Charges.

³ Certain Service Charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. The Decision and Order EB-2020-0285 issued December 3, 2020 established the adjustment for energy retailer service charges, effective January 1, 2021. The Order EB-2020-0288, issued December 10, 2020, set the Wireline Pole Attachment Charge for January 1, 2021 on an interim basis.

4 PRICE CAP ADJUSTMENT

Alectra Utilities seeks to increase its rates for each of its five RZs, effective January 1, 2021, based on a mechanistic rate adjustment using the OEB-approved ***inflation minus X-factor*** formula applicable to Price Cap IR applications.

The components of the Price Cap IR adjustment formula applicable to Alectra Utilities are set out in Table 4.1, below. Inserting these components into the formula results in a 1.90% increase to Alectra Utilities' rates: **1.90% = 2.20% - (0.00% + 0.30%)**.

Table 4.1: Price Cap IR Adjustment Formula

Components		Amount
Inflation Factor ⁴		2.20%
X-Factor	Productivity ⁵	0.00%
	Stretch (0.00% – 0.60%) ⁶	0.30%

A maximum inflation factor of 2.20% applies to all Price Cap IR applications for the 2021 rate year, provided that a utility does not elect a lower inflation factor to be used.

The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that will vary among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience declining net income.

The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all Price Cap IR and Annual IR Index applications for the 2021 rate year.

The stretch factor component of the X-factor is distributor specific. The OEB has established five stretch factor groupings, each within a range from 0.00% to 0.60%. The

⁴ For the 2021 Inflation Factor, see Ontario Energy Board 2021 Electricity Distribution Rate applications webpage – November 9, 2020

⁵ Report of the OEB – “Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario’s Electricity Distributors” EB-2010-0379, Issued November 21, 2013, corrected December 4, 2013

⁶ The stretch factor groupings are based on the Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2018 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 2020

stretch factor assigned to any particular distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The most efficient distributor would be assigned the lowest stretch factor of 0.00%. Conversely, a higher stretch factor would be applied to a less efficient distributor (in accordance with its cost performance relative to expected levels) to reflect the incremental productivity gains that the distributor is expected to achieve. The stretch factor assigned to Alectra Utilities is 0.30%.

In light of the continued uncertainty regarding the severity and duration of the COVID-19 emergency, and its impact on electricity utilities and customers alike, for 2021 rate adjustment applications, the OEB allowed utilities the discretion of applying either the calculated inflation factor in accordance with the OEB-approved methodology or a lower value. Utilities were also given the discretion to forego the inflationary increase entirely.⁷

The OEB required all utilities that filed (or were planning to file) 2021 rate adjustment applications to file a letter on the record of their rates proceedings, indicating the inflation factor that the utility has elected.

On November 18, 2020, Alectra Utilities filed a letter advising the OEB that it is electing an inflation factor of 2.20% for 2021 rates, resulting in a rate adjustment of 1.90%.⁸

Findings

The OEB finds that Alectra Utilities request for a 1.90% rate adjustment is in accordance with the annually updated parameters set by the OEB, as well as the process established for the implementation of the 2021 inflation factor. The adjustment is approved, and Alectra Utilities new rates shall be effective January 1, 2021.

The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.⁹

⁷ [OEB Letter, 2021 Inflation Parameters, issued November 9, 2020](#)

⁸ Alectra Utilities Letter Re: 2021 Inflation Parameters, November 18, 2020

⁹ Price Cap IR and Annual IR Index adjustments do not apply to the following rates and charges: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges, microFIT charge, and retail service charges.

5 RETAIL TRANSMISSION SERVICE RATES

Distributors charge retail transmission service rates (RTSRs) to their customers in order to recover the amounts they pay to a transmitter, a host distributor, or both, for transmission services. All transmitters charge Uniform Transmission Rates (UTRs) to distributors connected to the transmission system. Host distributors charge host-RTSRs to distributors embedded within the host's distribution system. Each of these rates is OEB-approved.

All five of Alectra Utilities' RZs are partially embedded within Hydro One Network Inc.'s (HONI) distribution system. Alectra Utilities is requesting approval to adjust the RTSRs that it charges its customers to reflect the currently approved rates that it pays for transmission services included in Table 5.1 and Table 5.2.

Table 5.1: UTRs¹⁰

UTRs (2020)	per kW
Network Service Rate	\$3.92
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.97
Transformation Connection Service Rate	\$2.33

Table 5.2: Hydro One Networks Inc. Sub-Transmission Host-RTSRs¹¹

Sub-Transmission Host RTSRs (2020)	per kW
Network Service Rate	\$3.3980
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.8045
Transformation Connection Service Rate	\$2.0194

¹⁰ EB-2020-0180, Decision and Order, July 31, 2020

¹¹ EB-2019-0043, Decision and Order, December 17, 2019

Findings

Alectra Utilities' proposed adjustment to its RTSRs is approved. Alectra Utilities' RTSRs were adjusted to reflect the OEB-approved interim 2020 UTRs and host-RTSRs.

The OEB notes that the interim 2020 UTRs and HONI's 2020 host sub-transmission RTSRs were incorporated into the rate models of each of its RZs to adjust the RTSRs that Alectra Utilities will charge its customers.

The differences resulting from the approval of final 2020 UTRs, as well as from the approval of new 2021 UTRs and/or new 2021 RTSRs for host distributors will be captured in Accounts RSVA – Retail Transmission Network Charge 1584 and Retail Transmission Connection Charge 1586.

6 GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts in order to determine whether their total balance should be disposed.¹² OEB policy indicates that Group 1 accounts should be disposed if they exceed (as a debit or credit) a pre-set disposition threshold of \$0.001 per kWh, unless a distributor justifies why balances should not be disposed.¹³ If the balance does not exceed the threshold, a distributor may elect to request disposition.

In 2018, the OEB suspended its approvals of Group 1 rate riders on a final basis pending the development of further accounting guidance on commodity pass-through variance accounts.¹⁴ The OEB issued accounting guidance¹⁵ on the commodity accounts on February 21, 2019. In this letter, the OEB indicated that it expects distributors to consider the accounting guidance in the context of historical balances that have not yet been disposed on a final basis. Distributors are expected to make any adjustments needed prior to filing for final disposition.

Horizon RZ

The 2019 actual year-end total balance for the Horizon RZ's Group 1 accounts including interest projected to December 31, 2020 is a debit of \$6,428,669. This amount represents a total debit claim of \$0.0012 per kWh, which exceeds the disposition threshold. Alectra Utilities has requested disposition of this debit amount over a one-year period.

a) Global Adjustment Variance Account

One of the components of the commodity costs billed by the Independent Electricity System Operator (IESO), which is included in Group 1 accounts is the Global Adjustment (GA).¹⁶

¹² Group 1 accounts track the differences between the costs that a distributor is billed for certain IESO and host distributor services (including the cost of power) and the associated revenues that the distributor receives from its customers for these services. The total net difference between these costs and revenues is disposed to customers through a temporary charge or credit known as a rate rider.

¹³ EB-2008-0046, Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR), July 31, 2009.

¹⁴ OEB letter to all rate-regulated licensed electricity distributors – "Re: OEB's Plan to Standardize Processes to Improve Accuracy of Commodity Pass-Through Variance Accounts." July 20, 2018

¹⁵ Accounting Procedures Handbook Update – Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589, February 21, 2019

¹⁶ The GA is established monthly by the IESO to reflect the difference between the wholesale market price for electricity and regulated rates for:

- Ontario Power Generation's nuclear and hydroelectric generating stations
- payments for building or refurbishing infrastructure such as gas-fired and renewable facilities and other nuclear

Different customer groups pay the GA in different ways:

- For Regulated Price Plan (RPP) customers, the GA is incorporated into the standard commodity rates customers pay. Therefore, there is no separate variance account for the GA.
- “Class A” customers are allocated GA costs based on the percentage their demand contributes to the top five Ontario system peaks. As distributors settle with Class A customers based on actual GA costs, there is no resulting variance.
- “Class B” non-RPP customers are billed GA based on the electricity they consume in a month at the IESO published GA price. Distributors track any difference between the billed amounts and actual costs for these customers in the GA Variance Account for disposal, once audited.

Under the general principle of cost causality, customer groups that cause variances which are recorded in Group 1 accounts should be responsible for paying (or receiving credits) for their disposal. A customer’s movement from one group to another should not prevent that customer from paying/receiving a debit/credit balance.

As amended during the course of this proceeding, Alectra Utilities proposes the recovery of the Horizon RZ’s GA variance account balance of \$4,518,144 as at December 31, 2019, including interest to December 31, 2020, in accordance with the following table.

-
- contracted rates paid to a number of generators across the province
 - the cost of delivering conservation programs.

Table 6.1: Horizon RZ – Recovery of GA Variance

Proposed Amounts	Proposed Method for Recovery
\$4,274,498 recovered from customers who were Class B for the entire period from January 2018 to December 2019	per kWh rate rider
\$73,557 recovered from customers formerly in Class B during the period January 2018 to June 2018 who were reclassified to Class A	12 equal installments ¹⁷
\$84,462 recovered from customers formerly in Class B during the period January 2018 to June 2019 who were reclassified to Class A	12 equal installments ¹⁸
\$56,289 recovered from customers formerly in Class A during the period January 2018 to June 2018 who were reclassified to Class B	12 equal installments ¹⁹
\$13,173 recovered from customers formerly in Class A during the period January 2018 to June 2019 who were reclassified to Class B	12 equal installments ²⁰
\$7,731 recovered from a customer formerly in Class B during the period January 2018 to June 2018, who was reclassified to Class A from July 2018 to June 2019, and was subsequently reclassified to Class B	12 equal installments ²¹
\$8,434 recovered from a customer formerly in Class A during the period January 2018 to June 2018, who was reclassified to Class B from July 2018 to June 2019, and was subsequently reclassified to Class A	12 equal installments ²²

b) Capacity Based Recovery Class B Sub-account

The balance of the Group 1 accounts includes the Capacity Based Recovery (CBR) sub-account for Class B customers in the credit amount of \$354,233, relating to the IESO's wholesale energy market for the CBR program. The Horizon RZ had Class A customers during the period from January 2018 to December 2019 so it applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

¹⁷ 2021 HRZ IRM Rate Generator Model, Tab 6.1a "GA Allocation"

¹⁸ Ibid

¹⁹ Ibid

²⁰ Ibid

²¹ Ibid

²² Ibid

As some customers were reclassified between Class A and Class B during the period from January 2018 to December 2019, Alectra Utilities requested to refund of a portion of the Horizon RZ's CBR Class B costs by way of 12 equal installments.²³

c) Group 1 Accounts

The Group 1 accounts being sought for disposition (excluding GA) include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, Commodity Power Charges, and Account 1595 residual balances. These Group 1 accounts have a total debit balance of \$1,910,525, which results in a charge to customers. This balance combined with the balance for the GA account results in a total debit balance for Group 1 accounts of \$6,428,669.

d) FIT/MicroFIT Error Adjustment

Alectra Utilities made adjustments to the Horizon RZ's Group 1 balances to correct for a past error that was identified in 2019. Alectra Utilities explained that it had inadvertently omitted FIT and microFIT generation load information from 2011 to 2018 resulting in understated Class B load. Once the error was identified, Alectra Utilities stated that it notified the IESO and remitted an amount of \$8.1 million to the IESO. By adjusting the Group 1 balances for the \$8.1 million, Alectra Utilities is seeking to recover this amount from ratepayers.

In interrogatory responses, Alectra Utilities stated that the \$8.1 million is included in the Group 1 balances being requested for disposition along with an additional \$170 thousand in interest charges calculated from September 1, 2019 to December 31, 2020. The \$8.1 million (and associated interest charges) is comprised of adjustments made to three Group 1 accounts and can be broken down as follows:

- Account 1589 – GA: \$8.0 million principal, \$168 thousand interest
- Account 1580 – Wholesale Market Service Charge: \$94 thousand principal, \$2 thousand interest
- Account 1580 – Sub-account CBR Class B: \$27 thousand principal, \$1 thousand interest

e) Implementation of Accounting Guidance

In its 2019 rate application, Alectra Utilities received approval to dispose its Horizon RZ 2017 Group 1 balances on an interim basis.²⁴ In its 2020 rate application, the OEB

²³ 2021 HRZ IRM Rate Generator Model Tab 6.2a "CBR B_Allocation"

²⁴ EB-2018-0016, Partial Decision and Order, December 20, 2018, page 17

granted Alectra Utilities' request to not dispose of the Horizon RZ's 2018 Group 1 balances because the disposition threshold had not been met.²⁵

In its 2020 rate application, Alectra Utilities confirmed that it has applied the OEB's accounting guidance retroactively to its 2019 balances and reviewed its 2017 and 2018 balances in the context of the accounting guidance. In its Argument-in-Chief Addendum from the 2020 rate application, Alectra Utilities stated that it was confident that there were no systemic issues in its RPP settlement and related accounting processes, and provided a detailed analysis of the differences between the OEB's updated accounting guidance and the Horizon RZ's prior methods. Alectra Utilities also provided the areas affected by the changes, quantified the impacts on the various accounts, and proposed adjustments where differences were calculated to be material.²⁶ In this application, Alectra Utilities has requested final disposition of its 2017, 2018 and 2019 balances for the Horizon RZ.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.²⁷ Alectra Utilities submitted that its proposal for a one-year disposition period is in accordance with the OEB's policy.²⁸

OEB staff reviewed the GA Analysis Workform filed by Alectra Utilities and submitted that further adjustments need to be made to the Accounts 1589 and 1588 balances requested for disposition. OEB staff submitted that the principal adjustment of \$8.0 million to Account 1589 – GA as a result of the FIT/microFIT error is incorrect, and that, in accordance with OEB's applicable accounting guidance,²⁹ the \$8.0 million adjustment should be allocated between RPP (Account 1588 – RSVA Power) and non-RPP (Account 1589 – GA) customers. Specifically, OEB staff noted that the Account 1589 balance being requested for disposition should be revised, with no impact to Account 1588. In the absence of information to determine the appropriate allocations between RPP and non-RPP customers, OEB staff estimated that the December 31, 2019 balance in Account 1589 being requested for disposition should be adjusted by a credit of about \$5.1 million.

OEB staff also noted the Rate Generator Model was updated during interrogatories to update the consumption values of partial year Class A/B transition customers. OEB staff

²⁵ EB-2019-0018, Partial Decision and Interim Rate Order, December 12, 2019, page 10

²⁶ EB-2019-0018, Argument-in-Chief Addendum, September 5, 2019

²⁷ Electricity Reporting and Record Keeping Requirements, version dated May 3, 2016

²⁸ EB-2008-0046, Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR), July 31, 2009

²⁹ OEB Letter Re: Accounting Guidance for IESO Charge Type 2148, May 15, 2019

asked Alectra Utilities to confirm whether it had 34 or 35 transition customers, and to revise the model if necessary, in its reply submission.

OEB staff did not take issue with any other aspects of the Horizon RZ's Group 1 balances. Subject to OEB staff's suggested corrections for Account 1589, OEB staff supported the final disposition of the Horizon RZ's 2017, 2018 and 2019 Group 1 balances.

VECC supported Alectra Utilities' request to recover the \$8.1 million FIT/microFIT error adjustment from ratepayers. VECC accepted that there was an error and submitted that, had the error instead been in favour of ratepayers, many parties would likely have argued for restitution for ratepayers from Alectra Utilities. However, VECC did not support the recovery of the \$170 thousand in interest charges on the \$8.1 million amount, calculated from September 1, 2019 to December 31, 2020. VECC submitted that the error is of no fault of the ratepayers and the burden of any interest charges representing the lost opportunity costs due to the error rests solely with the management of the utility, past and present. Therefore, VECC submitted that Alectra Utilities should not be allowed to recover any interest charges from ratepayers for this error.

SEC submitted that Alectra Utilities should not be allowed to recover any amounts relating to the FIT/microFIT error. SEC noted that this is not a case where one category of customers was overcharged, while another category of customers was undercharged – rather this was a case where Alectra Utilities had undercharged customers over several years and underpaid the IESO. If the OEB were to allow the recovery of the \$8.1 million amount over one year, SEC estimated that the impact would be over \$0.5 million to the group it represents, schools in Hamilton and St. Catherines.

SEC argued that it is reasonable for a utility to bear the risk of its own mistakes that are entirely within its own control. SEC submitted that utilities get a return on equity (ROE) that explicitly includes a substantial amount for business risk, and similar to other businesses, it is not appropriate to retroactively increase prices to compensate for a mistake the business has made. For these reasons, SEC submitted that the OEB should not allow Alectra Utilities to recover the \$8.1 million from ratepayers. In doing so, SEC makes two distinctions. First, SEC noted that \$4 million out of the \$8.1 million relate to amounts for the years 2011-2016, years for which the Horizon RZ's Group 1 balances have already been cleared on a final basis. SEC argued that the recovery of this \$4 million is impermissible as it would constitute retroactive ratemaking: customers have already paid for their distribution service for those years and had no notice that the prices they've paid could be changed in the future. Second, SEC noted that the remaining \$4.1 million out of the \$8.1 million relate to the years 2017-2018, out of which the 2017 balances have only been cleared on an interim basis and 2018 balances have

not yet been cleared at all. SEC stated that the rule against retroactive ratemaking may not be applicable to this \$4.1 million, but still believed that in its opinion, it is inappropriate to have customers in 2021 pay for the impact of Alectra Utilities' error in 2017 and 2018.

In response to OEB staff, Alectra Utilities submitted that the Account 1589 balance is accurate and no further adjustments are required. Alectra Utilities submitted that it accounted for the \$8.0 million adjustment in accordance with OEB accounting guidance and that it allocated the \$8.0 million between RPP and non-RPP customers. Alectra Utilities submitted that, of the \$8.0 million adjustment, \$5.3 million was allocated to RPP customers in Account 1588. As a result, Alectra Utilities submitted that the Account 1589 debit balance of approximately \$4.5 million being requested for disposition is accurate.

In response to SEC, Alectra Utilities first noted the OEB's October 31, 2019 letter re: Adjustments to Correct for Errors in Electricity Distributor "Pass-Through" Variance Accounts After Disposition.³⁰ In the letter, the OEB noted that, where an accounting or other error is discovered after the balance in a [Group 1 pass-through variance] account has been cleared by a final order of the OEB, it will determine on a case-by-case basis whether to make a retroactive adjustment.³¹ In this case, Alectra Utilities noted that the error in question was acknowledged by SEC as a "simple spreadsheet error." On this basis, Alectra Utilities argued that SEC's submission is a mischaracterization of the concept of the ROE and the risks that underpin the ROE. Alectra Utilities submitted that the ROE compensates utilities for providing distribution service with a risk premium relative to the return the utility could have earned in a competing investment. Alectra Utilities submitted that the ROE is not predicated on the basis that includes compensations for technical errors, such as the "simple spreadsheet error" in this instance. Alectra Utilities further submitted that this error was a singular occasion, not tied to an error in accounting practice or guidance and does not reflect a symptom of broader behavior by Alectra Utilities or the predecessor utility. Alectra Utilities submitted that there is no regulatory basis for SEC's argument to deny recovery of balances in past years, including those that have been cleared on an interim basis.

In response to VECC, Alectra Utilities argued that "it is an accepted regulatory principle that a party should not be permitted to benefit from funds provided by another without appropriate compensation made by the recipient" and therefore it should be permitted to collect carrying charges.³²

³⁰ OEB Letter re: Adjustments to Correct for Errors in Electricity Distributor "Pass-Through" Variance Accounts After Disposition, October 31, 2019

³¹ Ibid, page 2

³² Alectra Reply Submission, December 2, 2020, page 41

Findings

The OEB approves disposition of the DVA balances for the Horizon RZ in 2017 and 2018 on a final basis. The DVA balances in 2019 are approved on a final basis except for revised balances in Accounts 1588 and 1589 which will be disposed on an interim basis. The OEB finds that the public record is not clear regarding the “correct” allocation of the \$8.1 million error when comparing the continuity schedules for Accounts 1588 and 1589 and the submissions made by OEB staff and Alectra Utilities. The OEB has considered the issue of the \$8.1 million error and approves the correction of the error that persisted from 2011 to 2019 and approves the recovery of the payment made to the IESO from customers. The OEB does not approve the recovery from customers of the additional \$170 thousand in accrued interest after the IESO payment was made, from September 2019 to December 2020.

The OEB has relied on the accounting guidance issued by the OEB by letter of October 31, 2019 which provides for adjustments to Group 1 balances approved on an interim basis, such as the Horizon RZ corrections for 2017 and 2018. The accounting guidance also provides for adjustments to balances approved on a final basis, such as the Horizon RZ corrections prior to 2016. The OEB has considered the evidence in this case given the inherent “flow through” objective of Group 1 DVAs and finds it appropriate to recover the cost from customers. Based on the inadvertent nature of the error and Alectra Utilities’ adherence to the recommended protocol for its correction, the OEB will allow the correction requested by Alectra Utilities.

The OEB also notes that while the clarification of the potential scope of the OEB’s determinations in the final clearance of Group 1 Variance Accounts was set out in its letter decision of October 31, 2019, the adjustment of Group 1 balances had previously been addressed by the OEB. In the Essex Powerlines Decision³³, the OEB found that the 2015 IRM filing guidelines that were in place when the error correction was made, permitted adjustments to the balances of Group 1 accounts cleared on a final basis in certain circumstances. The OEB stated that:

“The filing requirements contemplated some discretion that may be exercised by the OEB regarding adjustments to deferral and variance account balances”³⁴

The OEB finds that the 2012 filing requirements, which were in place when the Horizon RZ error was made, contain similar language.

The OEB agrees with VECC’s submissions and does not approve the collection of the interest charges accrued by Alectra Utilities after the payment was made to the IESO in

³³ EB-2017-0039, Decision and Order (Essex Powerlines Corporation), August 23, 2018, page 7

³⁴ Ibid, p.9

2019.³⁵ Ratepayers now bear the additional expense for the correction of the error; it is not reasonable for them to bear the cost of the interest claimed.

The following table identifies the principal and interest amounts, which the OEB approves for disposition.

Table 6.2: Horizon RZ – Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	1,010,381	25,183	1,035,564
Smart Meter Entity Variance Charge	1551	(191,874)	(9,867)	(201,741)
RSVA - Wholesale Market Service Charge	1580	(1,766,282)	(34,680)	(1,800,962)
Variance WMS - Sub-account CBR Class B	1580	(343,927)	(10,871)	(354,798)
RSVA - Retail Transmission Network Charge	1584	2,786,533	78,140	2,864,672
RSVA - Retail Transmission Connection Charge	1586	1,423,442	86,697	1,510,140
RSVA - Power	1588	(518,320)	25,287	(493,033)
RSVA - Global Adjustment	1589	4,401,497	(51,252)	4,350,245
Disposition and Recovery of Regulatory Balances (2017)	1595	(461,013)	(190,838)	(651,851)
Totals for Group 1 accounts (excluding Account 1589)		1,938,940	(30,949)	1,907,990
Totals for all Group 1 accounts		6,340,437	(82,201)	6,258,235

³⁵ Alectra Utilities did not provide the exact amounts for interest charges from September 1, 2019 to December 31, 2020. IRR HRZ-Staff-35 Attachment 1 was used to calculate the exact interest charges associated with the adjustments in Accounts 1589 and 1580 and were subtracted from column BQ in tab "3. Continuity Schedule" of the IRM model for the Horizon RZ to remove them from disposition.

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*.³⁶ The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year.

The OEB approves the balances to be disposed through final rate riders, charges/payments as calculated in the Rate Generator Model for all accounts except Accounts 1588 and 1589 for 2019, which are approved on an interim basis. The final and interim rate riders, charges/payments will be in effect over a one-year period from January 1, 2021 to December 31, 2021.³⁷

The OEB encourages Alectra Utilities and OEB staff to confer regarding the continuity schedules for Accounts 1588 and 1589 prior to filing the next IRM application to address any outstanding issues.

Brampton RZ

The 2019 actual year-end total balance for the Brampton RZ's Group 1 accounts including interest projected to December 31, 2020 is a credit of \$687,351. This amount represents a total credit claim of \$0.0002 per kWh, which does not exceed the disposition threshold. Alectra Utilities has nonetheless requested disposition of this credit amount over a one-year period.

a) Global Adjustment Variance Account

As amended during the course of this proceeding, Alectra Utilities proposes the recovery of the Brampton RZ's GA variance account balance of \$2,093,378 debit as at December 31, 2019, including interest to December 31, 2020, in accordance with the following table.

³⁶ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

³⁷ 2021 HRZ IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

Table 6.3: Brampton RZ – Recovery of GA Variance

Proposed Amounts	Proposed Method for Recovery
\$1,964,328 recovered from customers who were Class B for the entire period from January 2018 to December 2019	per kWh rate rider
\$27,949 recovered from customers formerly in Class B during the period January 2018 to June 2018 who were reclassified to Class A	12 equal installments ³⁸
\$52,385 recovered from customers formerly in Class B during the period January 2018 to June 2019 who were reclassified to Class A	12 equal installments ³⁹
\$28,357 recovered from customers formerly in Class A during the period January 2018 to June 2018 who were reclassified to Class B	12 equal installments ⁴⁰
\$3,575 recovered from customers formerly in Class A during the period January 2018 to June 2019 who were reclassified to Class B	12 equal installments ⁴¹
\$9,678 recovered from a customer formerly in Class B during the period January 2018 to June 2018, who was reclassified to Class A from July 2018 to June 2019, and was subsequently reclassified to Class B	12 equal installments ⁴²
\$7,105 recovered from a customer formerly in Class A during the period January 2018 to June 2018, who was reclassified to Class B from July 2018 to June 2019, and was subsequently reclassified to Class A	12 equal installments ⁴³

b) Capacity Based Recovery Class B Sub-account

The balance of the Group 1 accounts includes the Capacity Based Recovery (CBR) sub-account for Class B customers in the credit amount of \$305,348, relating to the IESO's wholesale energy market for the CBR program. The Brampton RZ had Class A customers during the period from January 2018 to December 2019 so it applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

³⁸ 2021 BRZ IRM Rate Generator Model, Tab 6.1a "GA Allocation"

³⁹ Ibid

⁴⁰ Ibid

⁴¹ Ibid

⁴² Ibid

⁴³ Ibid

As some customers were reclassified between Class A and Class B during the period from January 2018 to December 2019, Alectra Utilities requested to refund of a portion of the Brampton RZ's CBR Class B costs by way of 12 equal installments.⁴⁴

c) Group 1 Accounts

The Group 1 accounts being sought for disposition (excluding GA) include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, Commodity Power Charges, and Account 1595 residual balances. These Group 1 accounts have a total credit balance of \$2,780,729, which results in a refund to customers. This balance combined with the balance for the GA account results in the total credit balance for Group 1 accounts of \$687,351.

d) Implementation of Accounting Guidance

In its 2019 rate application, Alectra Utilities received approval to dispose its Brampton RZ 2017 Group 1 balances on an interim basis.⁴⁵ In its 2020 rate application, the OEB granted Alectra Utilities' request to not dispose of the Brampton RZ's 2018 Group 1 balances because the disposition threshold had not been met.⁴⁶

In its 2020 rate application, Alectra Utilities confirmed that it has applied the OEB's accounting guidance retroactively to its 2019 balances and reviewed its 2017 and 2018 balances in the context of the accounting guidance. In its Argument-in-Chief Addendum from the 2020 rate application, Alectra Utilities stated that it is confident that there are no systemic issues in its RPP settlement and related accounting processes, and provided a detailed analysis of the differences between the OEB's updated accounting guidance and the Brampton RZ's prior methods, the areas affected by the changes, a quantification of the impacts on the various accounts, and proposed adjustments where differences were calculated to be material.⁴⁷ In this application, Alectra Utilities has requested final disposition of its 2017, 2018 and 2019 balances for the Brampton RZ.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.⁴⁸ Alectra Utilities submitted that its proposal for a one-year disposition period is in accordance with the OEB's policy.⁴⁹

⁴⁴ 2021 BRZ IRM Rate Generator Model Tab 6.2a "CBR B_Allocation"

⁴⁵ EB-2018-0016, Partial Decision and Order, December 20, 2018, page 17

⁴⁶ EB-2019-0018, Partial Decision and Interim Rate Order, December 12, 2019, page 11

⁴⁷ EB-2019-0018, Argument-in-Chief Addendum, September 5, 2019

⁴⁸ Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016

⁴⁹ EB-2008-0046, Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR), July 31, 2009

OEB staff submitted that the credit balance of \$5,690,144 in Brampton RZ's Account 1588 is relatively large based on the previous disposition history of the account. OEB staff submitted that the balance in Account 1588 should ideally represent the difference between approved and actual line losses. Absent additional explanation to explain the relatively large balance, OEB staff suggested that the balance in Account 1588 be disposed of on an interim basis. Given the relationship between Account 1588 and 1589, OEB staff further submitted that, if the OEB approves disposition of Account 1588 on an interim basis, it should approve the disposition of Account 1589 on an interim basis as well.

OEB staff also noted the Rate Generator Model was updated during interrogatories to update the consumption values of partial year Class A/B transition customers. OEB staff noted that the number of transition customers had decreased but the total consumption of transition customers had not changed. OEB staff submitted that it appears Alectra Utilities had consolidated the entries for some transition customers in the Rate Generator Model and asked Alectra Utilities to confirm if this is true in its reply submission. OEB staff did not take issue with any other aspects of the Brampton RZ's Group 1 balances. Aside from Accounts 1588 and 1589, OEB staff supported the disposition of Brampton RZ's remaining Group 1 balances on a final basis including the 2017 balances that were previously approved for interim disposition.

In reply, Alectra Utilities confirmed that OEB staff's understanding of the transition customer data in the Rate Generator Model is correct and no changes are required. With respect to Account 1588, Alectra Utilities stated that it reviewed the 2019 transactions and identified a duplicate journal entry in the general ledger in April 2019 for an RPP settlements claim with the IESO. This error caused an additional \$1.8 million credit amount to be recorded in Account 1588 and \$2.4 million debit amount to be recorded in Account 1589. Alectra Utilities submitted that it has revised the Rate Generator Model for this error and corrected the Account 1588 balance to \$3.8 million credit and Account 1589 balance to \$2.1 million debit. Alectra Utilities further noted that it has updated the unbilled loss adjusted consumptions in the GA Analysis Workform to true-up the values based on an assessment of billed consumption for the respective unbilled periods, which results in more accurate monthly unbilled loss adjusted consumption values in the GA Analysis Workform. Alectra Utilities submitted that, with its new revisions, the 2017-2019 Group 1 balances for the Brampton RZ are correct and should be disposed of on a final basis.

Findings

The OEB approves the disposition of a credit balance of \$687,351 as of December 31, 2019, including interest projected to December 31, 2020 for Group 1 accounts on a final basis. The OEB also approves on a final basis the disposition of balances as of

December 31, 2017 that were previously disposed of on an interim basis in Alectra Utilities' 2019 rate proceeding.

The following table identifies the principal and interest amounts, which the OEB approves for disposition.

Table 6.4: Brampton RZ – Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	500,583	17,292	517,876
Smart Meter Entity Variance Charge	1551	(167,322)	(7,403)	(174,725)
RSVA - Wholesale Market Service Charge	1580	(1,456,455)	(46,609)	(1,503,064)
Variance WMS - Sub-account CBR Class B	1580	(296,846)	(8,503)	(305,348)
RSVA - Retail Transmission Network Charge	1584	1,275,164	25,747	1,300,912
RSVA - Retail Transmission Connection Charge	1586	1,078,365	56,329	1,134,693
RSVA - Power	1588	(3,685,073)	(147,930)	(3,833,003)
RSVA - Global Adjustment	1589	2,071,845	21,533	2,093,378
Disposition and Recovery of Regulatory Balances (2017)	1595	78,382	3,548	81,930
Totals for Group 1 accounts (excluding Account 1589)		(2,673,201)	(107,529)	(2,780,729)
Totals for all Group 1 accounts		(601,357)	(85,995)	(687,351)

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity*

*Distributors.*⁵⁰ The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year.

The OEB approves these balances to be disposed through final rate riders, charges/payments as calculated in the Rate Generator Model. The final charges/payments will be in effect over a one-year period from January 1, 2021 to December 31, 2021.⁵¹

PowerStream RZ

The 2019 actual year-end total balance for the PowerStream RZ's Group 1 accounts including interest projected to December 31, 2020 is a debit of \$11,709,056. This amount represents a total debit claim of \$0.0014 per kWh, which exceeds the disposition threshold. Alectra Utilities has requested disposition of this debit amount over a one-year period.

a) Global Adjustment Variance Account

Alectra Utilities proposes the recovery of the PowerStream RZ's GA variance account balance of \$8,545,305 as at December 31, 2019, including interest to December 31, 2020, in accordance with the following table.

Table 6.5: PowerStream RZ – Recovery of GA Variance

Proposed Amounts	Proposed Method for Recovery
\$8,313,637 recovered from customers who were Class B for the entire period from January 2019 to December 2019	per kWh rate rider
\$136,116 from customers formerly in Class B during the period January 2019 to December 2019 who were reclassified to Class A	12 equal installments ⁵²
\$95,552 from customers formerly in Class A during the period January 2019 to December 2019 who were reclassified to Class B	12 equal installments ⁵³

⁵⁰ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

⁵¹ 2021 BRZ IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

⁵² 2021 PRZ IRM Rate Generator Model, Tab 6.1a "GA Allocation"

⁵³ Ibid

b) Capacity Based Recovery Class B Sub-account

The balance of the Group 1 accounts includes the Capacity Based Recovery (CBR) sub-account for Class B customers in the credit amount of \$788,863, relating to the IESO's wholesale energy market for the CBR program. The PowerStream RZ had Class A customers during the period from January 2019 to December 2019 so it applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

As some customers were reclassified between Class A and Class B during the period from January 2019 to December 2019, Alectra Utilities requested to refund of a portion of the PowerStream RZ's CBR Class B costs by way of 12 equal installments.⁵⁴

c) Group 1 Accounts

The Group 1 accounts being sought for disposition (excluding GA) include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, and Commodity Power Charges. These Group 1 accounts have a total debit balance of \$3,163,751, which results in a charge to customers. This balance combined with the balance for the GA account results in the total debit balance for Group 1 accounts of \$11,709,056.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.⁵⁵ Alectra Utilities submitted that its proposal for a one-year disposition period is in accordance with the OEB's policy.⁵⁶

OEB staff supported disposition of the PowerStream RZ's Group 1 balances on a final basis.

Findings

The OEB approves the disposition of a debit balance of \$11,709,056 as of December 31, 2019, including interest projected to December 31, 2020 for Group 1 accounts on a final basis.

⁵⁴ 2021 PRZ IRM Rate Generator Model Tab 6.2a "CBR B_Allocation"

⁵⁵ Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016

⁵⁶ EB-2008-0046, Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR), July 31, 2009

The following table identifies the principal and interest amounts, which the OEB approves for disposition.

Table 6.6: PowerStream RZ – Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	2,125,256	42,988	2,168,244
Smart Meter Entity Variance Charge	1551	(76,019)	(2,496)	(78,515)
RSVA - Wholesale Market Service Charge	1580	(1,795,098)	(27,292)	(1,822,390)
Variance WMS - Sub-account CBR Class B	1580	(770,621)	(18,241)	(788,863)
RSVA - Retail Transmission Network Charge	1584	609,138	(16,011)	593,128
RSVA - Retail Transmission Connection Charge	1586	(1,561,729)	(46,000)	(1,607,729)
RSVA - Power	1588	4,622,003	77,873	4,699,876
RSVA - Global Adjustment	1589	8,139,768	405,537	8,545,305
Totals for Group 1 accounts (excluding Account 1589)		3,152,930	10,821	3,163,751
Totals for all Group 1 accounts		11,292,698	416,358	11,709,056

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*.⁵⁷ The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year.

The OEB approves these balances to be disposed through final rate riders, charges/payments as calculated in the Rate Generator Model. The final riders,

⁵⁷ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

charges/payments will be in effect over a one-year period from January 1, 2021 to December 31, 2021.⁵⁸

Enersource RZ

The 2019 actual year-end total balance for the Enersource RZ's Group 1 accounts including interest projected to December 31, 2020 is a debit of \$13,347,158. This amount represents a total debit claim of \$0.0019 per kWh, which exceeds the disposition threshold. Alectra Utilities has requested disposition of this debit amount over a one-year period.

a) Global Adjustment Variance Account

Alectra Utilities proposes the recovery of the Enersource RZ's GA variance account balance of \$7,571,152 as at December 31, 2019, including interest to December 31, 2020, in accordance with the following table.

Table 6.7: Enersource RZ – Recovery of GA Variance

Proposed Amounts	Proposed Method for Recovery
\$7,383,720 recovered from customers who were Class B for the entire period from January 2019 to December 2019	per kWh rate rider
\$73,353 from customers formerly in Class B during the period January 2019 to December 2019 who were reclassified to Class A	12 equal installments ⁵⁹
\$114,079 from customers formerly in Class A during the period January 2019 to December 2019 who were reclassified to Class B	12 equal installments ⁶⁰

b) Capacity Based Recovery Class B Sub-account

The balance of the Group 1 accounts includes the Capacity Based Recovery (CBR) sub-account for Class B customers of \$368,130 credit, relating to the IESO's wholesale energy market for the CBR program. The Enersource RZ had Class A customers during the period from January 2019 to December 2019 so it applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

⁵⁸ 2020 PRZ IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

⁵⁹ 2021 ERZ IRM Rate Generator Model, Tab 6.1a "GA Allocation"

⁶⁰ Ibid

As some customers were reclassified between Class A and Class B during the period from January 2019 to December 2019, Alectra Utilities requested to refund of a portion of the Enersource RZ's CBR Class B costs by way of 12 equal installments.⁶¹

c) *Group 1 Accounts*

The Group 1 accounts being sought for disposition (excluding GA) include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, and Commodity Power Charges. These Group 1 accounts have a total debit balance of \$5,776,006, which results in a charge to customers. This balance combined with the balance for the GA account results in the total debit balance for Group 1 accounts of \$13,347,158.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.⁶² Alectra Utilities submitted that its proposal for a one-year disposition period is in accordance with the OEB's policy.⁶³

OEB staff supported disposition of the Enersource RZ's Group 1 balances on a final basis.

Findings

The OEB approves the disposition of a debit balance of \$13,347,158 as of December 31, 2019, including interest projected to December 31, 2020 for Group 1 accounts on a final basis.

The following table identifies the principal and interest amounts, which the OEB approves for disposition.

⁶¹ 2021 ERZ IRM Rate Generator Model Tab 6.2a "CBR B_Allocation"

⁶² Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016

⁶³ EB-2008-0046, Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR), July 31, 2009

Table 6.8: Enersource RZ – Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	2,984,792	66,772	3,051,564
Smart Meter Entity Variance Charge	1551	(21,669)	(528)	(22,197)
RSVA - Wholesale Market Service Charge	1580	(1,658,765)	(25,152)	(1,683,916)
Variance WMS - Sub-account CBR Class B	1580	(358,355)	(9,775)	(368,130)
RSVA - Retail Transmission Network Charge	1584	1,985,920	36,863	2,022,783
RSVA - Retail Transmission Connection Charge	1586	(1,665,001)	(49,781)	(1,714,781)
RSVA - Power	1588	4,366,165	124,519	4,490,683
RSVA - Global Adjustment	1589	7,399,107	172,044	7,571,152
Totals for Group 1 accounts (excluding Account 1589)		5,633,087	142,918	5,776,006
Totals for all Group 1 accounts		13,032,194	314,962	13,347,158

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*.⁶⁴ The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year.

The OEB approves these balances to be disposed through final rate riders, charges/payments as calculated in the Rate Generator Model. The final rate riders,

⁶⁴ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

charges/payments will be in effect over a one-year period from January 1, 2021 to December 31, 2021.⁶⁵

Guelph RZ

The 2019 actual year-end total balance for the Guelph RZ's Group 1 accounts including interest projected to December 31, 2020 is a debit of \$1,221,943. This amount represents a total debit claim of \$0.0007 per kWh, which does not exceed the disposition threshold. Alectra Utilities has nonetheless requested disposition of this debit amount over a one-year period.

a) Global Adjustment Variance Account

As amended during the course of this proceeding, Alectra Utilities proposes the refund of its Guelph RZ's GA variance account balance of \$1,349,962 credit as at December 31, 2019, including interest to December 31, 2020, in accordance with the following table.

Table 6.9: Guelph RZ – Refund of GA Variance

Proposed Amounts	Proposed Method for Refund
\$1,238,811 refunded to customers who were Class B for the entire period from January 2018 to December 2019	per kWh rate rider
\$20,426 refunded to customers formerly in Class B during the period January 2018 to June 2018 who were reclassified to Class A	12 equal installments ⁶⁶
\$8,143 refunded to customers formerly in Class B during the period January 2018 to June 2019 who were reclassified to Class A	12 equal installments ⁶⁷
\$306 refunded to customers formerly in Class A during the period January 2018 to June 2018 who were reclassified to Class B	12 equal installments ⁶⁸
\$39,798 refunded to customers formerly in Class A during the period January 2018 to June 2019 who were reclassified to Class B	12 equal installments ⁶⁹

⁶⁵ 2021 ERZ IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

⁶⁶ 2021 GRZ IRM Rate Generator Model, Tab 6.1a "GA Allocation"

⁶⁷ Ibid

⁶⁸ Ibid

⁶⁹ Ibid

Proposed Amounts	Proposed Method for Refund
\$27,145 refunded to a customer formerly in Class B during the period January 2018 to June 2018, who was reclassified to Class A from July 2018 to June 2019, and was subsequently reclassified to Class B	12 equal installments ⁷⁰
\$15,333 refunded to a customer formerly in Class A during the period January 2018 to June 2018, who was reclassified to Class B from July 2018 to June 2019, and was subsequently reclassified to Class A	12 equal installments ⁷¹

b) Capacity Based Recovery Class B Sub-account

The balance of the Group 1 accounts includes the Capacity Based Recovery (CBR) sub-account for Class B customers of \$105,925 credit, relating to the IESO's wholesale energy market for the CBR program. The Guelph RZ had Class A customers during the period from January 2018 to December 2019 so it applied to have the balance of this account disposed through a separate kWh rate rider for Class B customers in order to ensure proper allocation between Class A and Class B customers.

As some customers were reclassified between Class A and Class B during the period from January 2018 to December 2019, Alectra Utilities requested to refund of a portion of the Guelph RZ's CBR Class B costs by way of 12 equal installments.⁷²

c) Group 1 Accounts

The Group 1 accounts being sought for disposition (excluding GA) include the following flow through variance accounts: Low Voltage Charges, Smart Meter Entity Charges, Wholesale Market Service Charges, Retail Transmission Service Charges, Commodity Power Charges, and Account 1595 residual balances. These Group 1 accounts have a total debit balance of \$2,571,905, which results in a charge to customers. This balance combined with the balance for the GA account results in the total debit balance for Group 1 accounts of \$1,221,943.

⁷⁰ Ibid

⁷¹ Ibid

⁷² 2021 GRZ IRM Rate Generator Model Tab 6.2a "CBR B_Allocation"

d) Implementation of Accounting Guidance

The former Guelph Hydro Electricity System Inc. received approval to dispose its 2017 Group 1 balances on an interim basis in its 2019 rate application.⁷³ In Alectra Utilities' 2020 rate application, the OEB granted Alectra Utilities' request to not dispose of the Guelph RZ's 2018 Group 1 balances because the disposition threshold had not been met.⁷⁴

In its 2020 rate application, Alectra Utilities confirmed that it has applied the OEB's accounting guidance retroactively to its 2019 balances and reviewed its 2017 and 2018 balances in the context of the accounting guidance. In its Argument-in-Chief Addendum from the 2020 rate application, Alectra Utilities stated that it is confident that there are no systemic issues in its RPP settlement and related accounting processes, and provided a detailed analysis of the differences between the OEB's updated accounting guidance and the Guelph RZ's prior methods, the areas affected by the changes, a quantification of the impacts on the various accounts, and proposed adjustments where differences were calculated to be material.⁷⁵ In this application, Alectra Utilities has requested final disposition of its 2017, 2018 and 2019 balances for the Guelph RZ.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.⁷⁶ Alectra Utilities submitted that its proposal for a one-year disposition period is in accordance with the OEB's policy.⁷⁷

OEB staff submitted that the Account 1589 – GA balance being requested for disposition should be adjusted by a debit of \$113,562. In the Account 1589 balance initially requested for disposition, Alectra Utilities had included a credit adjustment of \$113,562 to remove the impact of a prior period debit adjustment of the same amount. Given that the prior period debit adjustment was a necessary correcting adjustment, OEB staff submitted that it was unclear why Alectra Utilities needed to subsequently remove the adjustment from the Account 1589 balance being requested for disposition. As a result, OEB staff submitted that Alectra Utilities should exclude the credit adjustment of \$113,562 from the Account 1589 balance.

OEB staff also submitted that the debit balance of \$5,700,573 in the Guelph RZ's Account 1588 is relatively large based on the previous disposition history of the account. OEB staff submitted that the balance in Account 1588 should ideally represent

⁷³ EB-2018-0036, Decision and Order, December 13, 2018, pages 11-12

⁷⁴ EB-2019-0018, Partial Decision and Interim Rate Order, December 12, 2019, page 18

⁷⁵ EB-2019-0018, Argument-in-Chief Addendum, September 5, 2019

⁷⁶ Electricity Reporting and Record Keeping Requirements, Version dated May 3, 2016

⁷⁷ EB-2008-0046, Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR), July 31, 2009

the difference between approved and actual line losses. Absent additional explanation to explain the relatively large balance, OEB staff suggested that the balance in Account 1588 be disposed of on an interim basis. Given the relationship between Account 1588 and 1589, OEB staff further submitted that, if the OEB approves disposition of Account 1588 on an interim basis, it should approve the disposition of Account 1589 on an interim basis as well.

OEB staff did not take issue with any other aspects of the Guelph RZ's Group 1 balances. Aside from Accounts 1588 and 1589, OEB staff supported the disposition of the Guelph RZ's remaining Group 1 balances on a final basis including the 2017 balances that were previously approved for interim disposition.

In reply, Alectra Utilities agreed with OEB staff that the credit adjustment of \$113,562 should be excluded from the Account 1589 balance. With respect to Account 1588, Alectra Utilities submitted that the large \$5.7 million balance is partly due to the inclusion of \$1.7 million in principal adjustments from the implementation of the OEB's February 21, 2019 Accounting Guidance. Alectra Utilities further submitted that it completed a review of the 2019 transactions in Account 1588 and identified that the balance is overstated by \$2.9 million. Alectra Utilities also confirmed that this error did not impact the Account 1589 balance. Alectra Utilities corrected the Account 1588 balance for the error which reduced the balance in Account 1588 to a \$2.8 million debit. As a result, Alectra Utilities noted that the Guelph RZ no longer exceeded the OEB's pre-set disposition threshold, but that it is nonetheless requesting disposition of the Guelph RZ's Group 1 balances on a final basis.

Findings

The OEB approves the disposition of a debit balance of \$1,221,943 as of December 31, 2019, including interest projected to December 31, 2020 for Group 1 accounts on a final basis. The OEB also approves on a final basis the disposition of balances as of December 31, 2017 that were previously disposed of on an interim basis in Guelph Hydro Electricity System Inc.'s 2019 rate proceeding.

The following table identifies the principal and interest amounts, which the OEB approves for disposition.

Table 6.10: Guelph RZ – Group 1 Deferral and Variance Account Balances

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	151,357	5,200	156,556
Smart Meter Entity Variance Charge	1551	(65,301)	(3,274)	(68,575)
RSVA - Wholesale Market Service Charge	1580	(667,488)	(21,706)	(689,194)
Variance WMS - Sub-account CBR Class B	1580	(102,917)	(3,007)	(105,925)
RSVA - Retail Transmission Network Charge	1584	221,817	7,006	228,824
RSVA - Retail Transmission Connection Charge	1586	546,516	33,009	579,525
RSVA - Power	1588	2,719,103	51,007	2,770,110
RSVA - Global Adjustment	1589	(1,300,011)	(49,951)	(1,349,962)
Disposition and Recovery of Regulatory Balances (2017)	1595	(798,748)	499,331	(299,416)
Totals for Group 1 accounts (excluding Account 1589)		2,004,339	567,566	2,571,905
Totals for all Group 1 accounts		704,328	517,615	1,221,943

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in Article 220, Account Descriptions, of the *Accounting Procedures Handbook for Electricity Distributors*.⁷⁸ The date of the transfer must be the same as the effective date for the associated rates, which is, generally, the start of the rate year.

⁷⁸ Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

The OEB approves these balances to be disposed through final rate riders and payments as calculated in the Rate Generator Model. The final riders, payments will be in effect over a one-year period from January 1, 2021 to December 31, 2021.⁷⁹

⁷⁹ 2021 GRZ IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

7 LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT BALANCE

A distributor's conservation and demand management (CDM) programs may result in reduced overall consumption. To address this, the OEB utilizes a Lost Revenue Adjustment Mechanism Variance Account (LRAMVA), which captures a distributor's revenue implications resulting from differences between actual savings and forecast conservation savings included in the last OEB-approved load forecast.⁸⁰ These differences are recorded by distributors at the rate class level.

Beginning on January 1, 2015, distributors delivered CDM programs to their customers through the Conservation First Framework (CFF). On March 20, 2019, the CFF was revoked.⁸¹ Shortly thereafter, the OEB advised that distributors would continue to have access to a lost revenue adjustment mechanism for conservation program activities undertaken under the CFF.⁸² The OEB provided direction to distributors seeking to claim program savings up to December 31, 2019 related to CFF programs or other programs they deliver.⁸³

A distributor may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of its IRM application, if the balance is deemed significant by the distributor.

Alectra Utilities applied to dispose of a total LRAMVA debit balance of \$10,394,895 based on incremental CDM program activity in 2018 for all five RZs, inclusive of projected interest to December 31, 2020.

Rate Zone	2018 LRAMVA Balance
Brampton RZ	\$1,478,992
Enersource RZ	\$3,122,478
Horizon RZ	\$1,020,520
Guelph RZ	\$652,035
PowerStream RZ	\$4,120,870

⁸⁰ EB-2012-0003, Guidelines for Electricity Distributor Conservation and Demand Management, April 26, 2012; and EB-2014-0278, Requirement Guidelines for Electricity Distributors Conservation and Demand Management, December 19, 2014

⁸¹ On March 20, 2019, the Minister of Energy, Northern Development and Mines issued separate Directives to the OEB and the IESO.

⁸² OEB letter Re: Lost Revenue Adjustment Mechanism for 2020 Rate Applications, June 20, 2019

⁸³ Chapter 3 Filing Requirements, section 3.2.6.1

Total	\$10,394,895
--------------	---------------------

Alectra Utilities' LRAMVA balance includes savings from the Participation and Cost (P&C) Report issued by the IESO, and savings reported by the utility related to CFF programs that took place following the release of the final P&C Report (Post P&C Reports) for all RZs, except the Guelph RZ.

Alectra Utilities proposes to dispose of the LRAMVA balances over a 12-month period, with the details by RZ as follows:

- **Brampton RZ** – The LRAMVA balance of \$1,478,992 includes lost revenues from incremental CDM activity in 2018 and persisting savings in 2018 from programs delivered between 2013 and 2017. Actual savings were compared to a LRAMVA threshold established in the former Hydro One Brampton Networks Inc.'s 2015 cost of service proceeding.⁸⁴
- **Enersource RZ** – The LRAMVA balance of \$3,122,478 includes lost revenues from incremental CDM activity in 2018 and persisting savings in 2018 from programs delivered between 2011 and 2017. Actual savings were compared to a LRAMVA threshold established in the former Enersource Hydro Mississauga Inc.'s 2013 cost of service proceeding.⁸⁵
- **Horizon RZ** – The LRAMVA balance of \$1,020,520 includes lost revenues from incremental CDM activity in 2018 and persisting savings in 2018 from programs delivered between 2014 and 2017. Actual savings were compared to a LRAMVA threshold established in the former Horizon Utilities Corporation's 2015 Custom IR proceeding.⁸⁶
- **Guelph RZ** – The LRAMVA balance of \$652,035 includes lost revenues from incremental CDM activity in 2018 and persisting savings in 2018 from programs delivered between 2014 and 2017. Actual savings were compared to a LRAMVA threshold established in the former Guelph Hydro Electric System Inc.'s 2016 cost of service proceeding.⁸⁷
- **PowerStream RZ** – The LRAMVA balance of \$4,120,870 includes lost revenues from incremental CDM activity in 2018 and persisting savings in 2018 from programs delivered between 2015 and 2017. Actual savings were compared to a

⁸⁴ EB-2014-0083, Decision and Order, Settlement Proposal, Settlement Table 12

⁸⁵ EB-2012-0033, Decision and Order, December 13, 2012, page 28

⁸⁶ EB-2014-0002, Decision and Order, December 11, 2014

⁸⁷ EB-2015-0073, Decision and Rate Order, November 26, 2015

LRAMVA threshold established in the former PowerStream Inc.'s 2016 Custom IR proceeding.⁸⁸

During the course of the proceeding, OEB staff requested clarification on the eligibility of program savings set out in the Post P&C Reports, as these savings were not originally identified in the IESO's P&C Report.

In its interrogatory responses, Alectra Utilities confirmed that savings in the Post P&C Report were related to CFF programs and were completed in 2018 but had customer incentives paid after the IESO's reporting cut-off date in April 2019. Alectra Utilities filed evidence in its responses to confirm all the projects that were completed in the 2018 program year.⁸⁹

Based on OEB staff's review of the evidence, OEB staff submitted that the savings included in the Post P&C Reports were related to CFF programs completed in 2018.⁹⁰ Although the projects were not reported in the P&C Report, OEB staff noted that these savings were eligible for lost revenue recovery as they were in relation to CFF programs with the incentives being paid beyond the IESO's reporting cut-off date. OEB staff reconciled the total savings⁹¹ for 2018 CDM programs in the LRAMVA workforms with the savings from all projects included in the CDM-IS report and supported the LRAMVA balance as filed.

Findings

The OEB finds that Alectra Utilities' LRAMVA balance has been calculated in accordance with the OEB's CDM-related guidelines and updated LRAMVA policy. The OEB approves the disposition of Alectra Utilities' LRAMVA debit balance of \$10,394,895, as set out in Table 7.1.

⁸⁸ EB-2015-0003, Decision and Rate Order, September 27, 2016

⁸⁹ See IRR G-Staff-9, CDM-Information System (CDM-IS) Report

⁹⁰ See previous footnote

⁹¹ Total savings refer to the sum of savings from the P&C Report and Post P&C Report by program.

Table 7.1 LRAMVA Balance for Disposition

Account Name	Account Number	Actual CDM Savings (\$) A	Forecasted CDM Savings (\$) B	Carrying Charges (\$) C	Total Claim (\$) D=(A-B)+C
Brampton RZ LRAMVA	1568	\$1,806,388	\$391,612	\$64,216	\$1,478,992
Enersource RZ LRAMVA	1568	\$4,540,232	\$1,553,329	\$135,574	\$3,122,478
Horizon RZ LRAMVA	1568	\$1,597,225	\$621,015	\$44,310	\$1,020,520
Guelph RZ LRAMVA	1568	\$825,866	\$202,141	\$28,311	\$652,035
PowerStream RZ LRAMVA	1568	\$6,134,189	\$2,192,243	\$178,923	\$4,120,870
Total LRAMVA Balance	1568	\$14,903,900	\$4,960,339	\$451,334	\$10,394,895

8 RENEWABLE GENERATION CONNECTION RATE PROTECTION

Subsection 79.1 (1) of the OEB Act states that the OEB may provide Renewable Generation Connection Rate Protection (RGCRP) compensation amounts to eligible distributors. Ontario Regulation 330/09 prescribes the methodology which the OEB uses to determine the amount to be collected for any given year.

Ontario distributors are required to plan their systems based on their expectations of new electricity generation projects connecting to their systems. Based on their plans, distributors can apply to the OEB for funding to recover the cost of assets to enable and to connect generators to their distribution systems, including generators using renewable sources of energy such as wind or solar. The OEB is permitted to take steps to ensure that all Ontario customers, not just the ratepayers of the individual distributor, contribute to the costs of investments to connect renewable generators in accordance with applicable legislation.

Alectra Utilities has requested RGCRP funding for its Brampton RZ, PowerStream RZ and Enersource RZ.

Brampton RZ

In its application, Alectra Utilities noted that the OEB approved the RGCRP amounts related to the renewable enabling improvement investments and renewable expansion investments from 2015 to 2019 for the Brampton RZ in the 2015 cost of service application of the former Hydro One Brampton Networks Inc.⁹² The OEB approved the 2020 RGCRP amounts for the Brampton RZ in Alectra Utilities' 2020 IRM application.⁹³ Alectra Utilities has requested to collect RGCRP funding of \$139,883 in 2021 or \$11,657 per month from all provincial ratepayers for the Brampton RZ.

In response to OEB staff interrogatories, OEB staff and Alectra Utilities updated the Brampton RZ RGCRP model to extend the calculations for the RGCRP payment amounts for each year between 2022 to 2026.

OEB staff submitted that the Brampton RZ's RGCRP payment amounts for 2021 to 2026 as detailed in the updated RGCRP model for the Brampton RZ are correct and should be approved.

In reply, Alectra Utilities agreed with OEB staff.

⁹² EB-2014-0083, Settlement Proposal, October 9, 2014, pages 14-16

⁹³ EB-2019-0018, Partial Decision and Interim Rate Order, December 12, 2019, page 36

Findings

The OEB approves the eligibility of the Brampton RZ plans and the associated RGCRP funding of \$139,883 in 2021 or \$11,657 per month from all provincial ratepayers.

PowerStream RZ

In its application, Alectra Utilities noted that the OEB approved the RGCRP amounts related to the renewable enabling improvement investments and renewable expansion investments from 2016 to 2020 for PowerStream RZ in the 2016 Custom IR application of the former PowerStream Inc.⁹⁴ The OEB approved the 2020 RGCRP amounts for the PowerStream RZ in Alectra Utilities' 2020 IRM application.⁹⁵ Alectra Utilities has requested to collect RGCRP funding of \$252,940 in 2021 or \$21,078 per month from all provincial ratepayers for the PowerStream RZ.

In response to OEB staff interrogatories, OEB staff and Alectra Utilities updated the PowerStream RZ RGCRP model to extend the calculations for the RGCRP payment amounts for each year between 2022 to 2026.

OEB staff submitted that the PowerStream RZ's RGCRP payment amounts for 2021 to 2026 as detailed in the updated RGCRP model for the PowerStream RZ are correct and should be approved.

In reply, Alectra Utilities agreed with OEB staff.

Findings

The OEB approves the eligibility of the PowerStream RZ plans and the associated RGCRP funding of \$252,940 in 2021 or \$21,078 per month from all provincial ratepayers.

Enersource RZ

In its 2016 cost of service rate application,⁹⁶ the OEB approved the former Enersource Hydro Mississauga Inc.'s basic Green Energy Plan (GEA Plan). In this application, Alectra Utilities notes that 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. Alectra Utilities has

⁹⁴ EB-2015-0003, Decision and Order, August 4, 2016, page 13

⁹⁵ EB-2019-0018, Partial Decision and Interim Rate Order, December 12, 2019, page 37

⁹⁶ EB-2012-0033, Decision and Order, December 13, 2012, pages 22-25

requested to RGCRP funding of \$149,672 in 2021 or \$12,473 per month from all provincial ratepayers for the Enersource RZ.

In response to interrogatories, Alectra Utilities confirmed that the Enersource RZ RGCRP model has been updated from the model provided in last year's IRM application by updating 2019 forecast values to 2019 actuals and by updating 2020 forecast values to a more recent forecast. Alectra Utilities also confirmed that it has not included a true-up for the variances related to the 2019 and 2020 amounts.⁹⁷ Instead, Alectra Utilities indicated that it would track any variances in Account 1533, Sub-account Provincial Rate Protection Payment Variances in accordance with the OEB's Accounting Procedures Handbook Guidance, issued in March 2015.⁹⁸ As part of the interrogatory response, Alectra Utilities also revised the Enersource RZ RGCRP model to include calculations from 2022 to 2026 for the Enersource RZ.

In its submission, OEB staff agreed that Account 1533, Sub-account Provincial Rate Protection Payment Variances is available for Alectra Utilities to record RGCRP variances. However, OEB staff suggested that the variances for 2019 and 2020 amounts still be trued-up in the 2021 RGCRP payment to avoid unnecessarily carrying a balance in Account 1533, Sub-account Provincial Rate Protection Payment Variances until Alectra Utilities' next rebasing application. OEB staff noted that Alectra Utilities has performed a true-up for the Enersource RZ balances in its prior two IRM applications⁹⁹ and does not see a compelling reason to deviate from that approach in this proceeding. OEB staff calculated a true-up amount of \$23,331 and submitted that the 2021 RGCRP payment should be \$173,003 inclusive of the true-up. OEB staff also submitted that Alectra Utilities' 2022 to 2026 RGCRP payment calculations for the Enersource RZ are correct.

In reply, Alectra Utilities agreed with OEB staff's revised calculations to include a true-up for the 2019 and 2020 amounts. Alectra Utilities filed a revised RGCRP model with an updated 2021 RGCRP payment inclusive of the true-up of \$173,003, consistent with OEB staff's calculations. Alectra Utilities submitted that the calculations are correct and should be approved.

⁹⁷ There is a variance between the actual IESO payments received by Alectra Utilities and the payments required as calculated by the RGCRP model based on the updates to the 2019 and 2020 values that Alectra Utilities provided.

⁹⁸ OEB Accounting Procedures Handbook Guidance, March 2015.

https://www.oeb.ca/oeb/_Documents/Regulatory/APH_Guidance_March2015.pdf

⁹⁹ EB-2018-0016; EB-2019-0018

Findings

The OEB approves the eligibility of the Enersource RZ plans and the associated RGCRP funding of \$173,003 in 2021 or \$14,417 per month from all provincial ratepayers.

9 HORIZON RZ – EARNINGS SHARING MECHANISM

The former Horizon Utilities Corporation's previous Custom IR framework included an Earnings Sharing Mechanism (ESM) that would return to ratepayers, on an annual basis, fifty percent of any earnings that exceeded the approved rate of return for what is now the Horizon RZ in any given fiscal year during the Custom IR term (2015-2019).¹⁰⁰

In Alectra Utilities' 2020 IRM application, Alectra Utilities requested to return approximately \$1.3 million to Horizon RZ ratepayers for 2017 and nil for 2018 through the ESM. As part of its calculations, Alectra Utilities made adjustments to exclude merger-related costs and savings. As well, because Alectra Utilities had transitioned to a consolidated reporting structure, it used formulaic allocation methodologies for certain costs that could no longer be directly attributed and allocated to each RZ, including: operations maintenance & administration (OM&A), general plant net book values, and payments in lieu of taxes (PILs). For OM&A, Alectra Utilities allocated amounts based on each RZ's proportion of average OM&A in the three most recent available years pre-merger (i.e. 2014-2016). For general plant net book values, Alectra Utilities allocated amounts based on each RZ's proportion of general plant net book value in the most recent available year pre-merger (i.e. 2016). For PILs, Alectra Utilities adjusted Horizon RZ's regulatory net income before taxes by Horizon RZ's share of Alectra Utilities' adjustments for taxes to calculate the PILs. In its decision on Alectra Utilities' 2020 IRM application, the OEB determined that any impact arising from capitalization policy changes in the Horizon RZ should be addressed through the ESM and accepted Alectra Utilities' approach to earnings for 2017 and 2018.¹⁰¹ In doing so, the OEB noted that Alectra Utilities on whole did not over-earn in 2017 or 2018.¹⁰²

In the current application, Alectra Utilities is requesting the OEB approve its calculations of the Horizon RZ's 2019 achieved ROE of 8.255%, which is below its approved ROE of 8.98% and therefore not subject to a refund to ratepayers through the ESM. In doing so, Alectra Utilities has adopted the same methodologies accepted in its 2020 IRM application¹⁰³ as described above while also introducing a new allocation methodology in this application for distribution plant assets. Alectra Utilities migrated to a new Enterprise Resource Planning (ERP) system in July 2019 which replaced the legacy ERP systems and processes of its predecessor utilities. Due to the migration, Alectra Utilities explained that it no longer tracked distribution plant assets separately by RZ. Therefore, for the July-December 2019 period, Alectra Utilities allocated distribution

¹⁰⁰ EB-2014-0002, Decision and Order, December 11, 2014, page 3; Settlement Proposal, September 13, 2014, pages 11-12

¹⁰¹ EB-2019-0018, Partial Decision and Order, January 30, 2020, page 46

¹⁰² Ibid

¹⁰³ Ibid

plant capital additions to the Horizon RZ using the proportion of capital expenditures in each RZ during the July-December 2019 period.

The ESM calculations in the current application is also the first year that Alectra Utilities has included the Guelph RZ. This is due to the fact that the former Guelph Hydro Electric System Inc. only amalgamated with Alectra Utilities in 2019. For allocation purposes, Alectra Utilities used the Guelph RZ's proportion of average OM&A in the three most recently available years pre-merger (i.e. 2016-2018) and the Guelph RZ's proportion of general plant in the most recent available year pre-merger (i.e. 2018). In OEB staff interrogatories, it was noted that, because the merger with Guelph RZ occurred in a different year than the other RZs, the timeframe for the most recent available data pre-merger for the Guelph RZ is different than the rest of Alectra Utilities' RZs. For the other RZs, Alectra Utilities used 2014-2016 to calculate the proportion of average OM&A, while using 2016-2018 for the Guelph RZ. Similarly, where Alectra Utilities used 2016 to calculate the proportion of general plant in the other RZs, it used 2018 for Guelph RZ. In an interrogatory response, Alectra Utilities provided revised ESM calculations to show the impact of using the same timeframe for Guelph RZ as the other RZs (i.e. 2014-2016 for OM&A and 2016 for general plant).¹⁰⁴

OEB staff submitted that Alectra Utilities' calculations of the Horizon RZ's 2019 ROE are consistent with the methodologies used in the 2020 IRM application. However, OEB staff submitted that two issues warrant further consideration: 1) whether the capital and operating costs and savings attributable to the Alectra Utilities merger been appropriately factored into the ESM calculation; and 2) the appropriate methodology to include the Guelph RZ into the ROE calculations.

For merger-related savings, OEB staff agreed that it is appropriate to exclude these amounts for the purposes of the ESM. OEB staff submitted that Alectra Utilities' estimated total net merger capital and OM&A savings are reasonable and do not appear to be overstated.

For the Guelph RZ, OEB staff noted the ESM calculations revised by Alectra Utilities in interrogatory responses to show the impact of using the same timeframe for the Guelph RZ caused the allocation of OM&A and depreciation to the Guelph RZ to decrease. This in turn caused the allocation to every other RZ to increase, which had the ultimate effect of reducing the Horizon RZ's calculated ROE. OEB staff submitted that, given that the Horizon RZ is already calculated to be underearning, Alectra Utilities' proposed approach to the Guelph RZ's allocation (i.e. using 2016-2018 for OM&A and 2018 for general plant) has no impact on the ROE results (i.e. the amount to be returned to

¹⁰⁴ IRR G-Staff-4

ratepayers is nil under either approach). OEB staff therefore did not oppose Alectra Utilities' proposed methodology for the Guelph RZ.

OEB staff also noted that Alectra Utilities' filed evidence showed an achieved ROE of 7.53%, compared to a deemed ROE of 8.95% taken from Alectra Utilities' 2019 scorecard. For these reasons, OEB staff submitted that Alectra Utilities' proposed disposition of nil is reasonable and should be accepted for the purpose of calculating the Horizon RZ's 2019 achieved ROE.

SEC raised two concerns in relation to the Horizon RZ ESM. First, SEC noted that net fixed assets in the Horizon RZ have increased by \$42 million in 2019 and is higher than the forecast by \$23 million. SEC submitted that the increase in net fixed assets have not been sufficiently explained or justified, and that the impact of the increase in net fixed assets have moved the calculated ROE from being above the threshold for earnings sharing to below.

Second, SEC submitted that it is unable to discern how Alectra Utilities selected its allocation methodologies (for OM&A, capital, capital additions, etc.), nor is it able to determine whether the selected methodologies are fair. SEC submitted that, while the allocation methodologies presented before the OEB appear to be reasonable on their face, there is insufficient evidence on the record to determine whether the results of Alectra Utilities' selected methodology are appropriate in comparison to that of other methodologies for allocation. Because the allocations being discussed may have a material impact not only on the Horizon ESM but also other aspects of Alectra Utilities' rates (e.g. capitalization of overheads, ICM thresholds), SEC submitted that additional information is required to ensure that rates are just and reasonable. SEC proposed two solutions: 1) before selecting a final allocation method, the OEB can order Alectra Utilities to produce a comparison of allocation methods or to disclose its internal modelling; or 2) the OEB can order OEB staff to conduct an external review of the allocations made by Alectra Utilities and make a public report of its review to the OEB. Under option two, SEC noted that this would include an analysis of the impact of alternative allocation methods and could be, in its opinion, the more efficient option out of the two proposed.

In reply, Alectra Utilities submitted that SEC's request should be rejected by the OEB for three reasons: 1) the OEB had accepted Alectra Utilities' approach to the calculation of its 2017 and 2018 ESM, and Alectra Utilities has followed the same methodology for the 2019 ESM; 2) OEB staff has reviewed the calculations of the Horizon RZ's ROE and submitted that the calculations are consistent with those in Alectra Utilities' previous 2020 IRM application; and 3) the 2019 ESM is the final year for which the ESM is in place for the Horizon RZ and should therefore be closed. Alectra Utilities submitted that the ESM calculations should be approved with a proposed disposition of nil.

Findings

The OEB approves Alectra Utilities' ESM calculations and accordingly finds that there are no amounts to be disposed. The OEB approves the closure of the Account 1508, Sub-Account "Earnings Sharing Variance Account" as of December 31, 2019, as it is the end of the 2015-2019 Custom IR term. The methodology followed by Alectra Utilities in arriving at its calculations was the same as the methodology approved by the OEB applicable to Alectra Utilities' 2020 IRM application, while adding a "new" allocation of distribution plant assets which were not tracked by RZ after July 2019 and the inclusion of Guelph RZ in 2019. Both changes added complexity to the 2020 allocation as proposed by Alectra Utilities.

A review of alternative allocation methodologies for the ESM calculation in the Horizon RZ was not conducted in this proceeding. The OEB understands that as Alectra Utilities integrates the management of its RZs and introduces new corporate-wide systems, historical information sources have been disrupted. The challenge becomes what is the appropriate allocation methodology to replace any lack of RZ-specific accounting data in 2019. The OEB is not convinced that exploring different allocation methods for the "new" allocations proposed in 2019 would increase the achieved ROE for the Horizon RZ over the approved ROE of 8.98%.

The OEB has reviewed the evidence and the submissions and finds that Alectra Utilities' allocation proposals are reasonable for determining the ROE for the Horizon RZ in 2021. The OEB relies on the fact that the methodologies are consistent with those approved by the OEB in 2020.

10 HORIZON RZ – CAPITAL INVESTMENT VARIANCE ACCOUNT

The Horizon RZ's previous Custom IR framework provided for a Capital Investment Variance Account (CIVA) to refund ratepayers, at the end of the five-year Custom IR term, any difference in the revenue requirement should in-service capital additions be lower than the approved forecast. The OEB approved Horizon's 2015 and 2016 capital additions for the purpose of the CIVA in Horizon's 2017 rate application¹⁰⁵ and Alectra Utilities' 2018 rate application,¹⁰⁶ respectively.

The OEB's consideration of the 2017 capital additions for the CIVA, as presented in Alectra Utilities' 2019 IRM application, was deferred to Alectra Utilities' 2020 IRM application. The reason for the deferral was because the capitalization policy of the Horizon RZ changed to match that of the PowerStream RZ in 2017 when the predecessor utilities merged to form Alectra Utilities. The OEB deferred the consideration of Alectra Utilities' 2017 capital additions to the 2020 IRM application so that all ratemaking matters (including the capital additions to the CIVA) affected by the change in capitalization policy can be addressed in the same proceeding.

In Alectra Utilities' 2020 IRM application, the OEB approved both the 2017 and 2018 capital additions for the purpose of the CIVA in Alectra Utilities' 2020 rate application.¹⁰⁷ In doing so, the OEB noted that, regardless of whether the pre-merger or post-merger capitalization policies are used as the basis for the CIVA, it is clear that the total actual capital additions exceed the forecast capital additions from the Custom IR application and therefore no entries need to be recorded in the CIVA for 2019.¹⁰⁸

In this application, Alectra Utilities is requesting approval for its 2019 capital additions for the purpose of the CIVA. Alectra Utilities provided the following table detailing its capital additions in the Horizon RZ for 2015 to 2019:¹⁰⁹

¹⁰⁵ EB-2016-0077, Decision and Order, January 12, 2017, pages 9-10

¹⁰⁶ EB-2017-0024, Decision and Order, April 5, 2018, page 9

¹⁰⁷ EB-2019-0018, Partial Decision and Order, January 30, 2020, page 49

¹⁰⁸ Ibid

¹⁰⁹ Exhibit 3, Tab 1, Schedule 3, page 2

Year	Capital Additions under Pre-merger Capitalization Policy	Capital Additions under Post-merger Capitalization Policy	Custom IR Application (EB-2014-002)	CIVA under Pre-merger Capitalization Policy	CIVA under Post-merger Capitalization Policy
2015	\$ 46,643,216	\$ 46,643,216	\$ 38,314,524	\$ 8,328,692	\$ 8,328,692
2016	\$ 44,295,265	\$ 44,295,265	\$ 41,147,533	\$ 3,147,732	\$ 3,147,732
2017	\$ 46,995,010	\$ 52,393,539	\$ 45,626,114	\$ 1,368,896	\$ 6,767,425
2018	\$ 44,131,111	\$ 49,373,848	\$ 47,142,504	(\$ 3,011,393)	\$ 2,231,344
2019	\$ 61,444,517	\$ 69,187,183	\$ 49,472,477	\$ 11,972,040	\$ 19,714,706
Total	\$ 243,509,119	\$ 261,893,051	\$ 221,703,152	\$ 21,805,967	\$ 40,189,899

Based on the table above, Alectra Utilities noted that the Horizon RZ's cumulative total capital additions exceed that of its cumulative forecast and that this is true regardless of whether the pre-merger or post-merger capitalization policy is applied.

In the application, Alectra Utilities also noted that, due to its migration to the new ERP system, it no longer tracked capital additions by individual RZ beginning in July 2019, and capital additions for the July to December 2019 period for the Horizon RZ would need to be determined using an allocation methodology.¹¹⁰ For distribution plant capital additions, Alectra Utilities allocated amounts to the Horizon RZ based on its proportion of capital expenditures relative to Alectra Utilities as a whole. For general plant capital additions, Alectra Utilities used the Horizon RZ's proportion of the sum of each RZ's most recent pre-merger rate base amounts to allocate general plant capital additions to the Horizon RZ. As well, Alectra Utilities adjusted the general plant capital additions for what it has calculated as net merger capital savings. The amount of net merger capital savings allocated to the Horizon RZ is \$502,864.

OEB staff agreed with Alectra Utilities and submitted that no amounts should be recorded in the CIVA. OEB staff noted that cumulative capital additions exceed the cumulative forecasted amounts for the 2015 to 2019 period regardless of whether pre-merger or post-merger capitalization policies are used. OEB staff also submitted that the allocation methodology used by Alectra Utilities is reasonable and agreed with Alectra Utilities' approach to exclude merger-related capital savings. As no amounts are to be recorded in the CIVA, OEB staff suggested that this account be closed.

In reply, Alectra Utilities submitted that no amounts should be recorded in the account and agreed with OEB staff that this account should be closed.

Findings

The OEB finds that the cumulative capital additions exceed the cumulative forecast amounts for the 2015-2019 period, regardless of whether the pre-merger or post-merger

¹¹⁰ Exhibit 3, Tab 1, Schedule 3, page 4

capitalization policy is used. In making this finding, the OEB accepts the exclusion of merger-related capital savings in Alectra Utilities' CIVA calculations and agrees that no entry is required to the CIVA. The OEB finds it appropriate for Alectra Utilities to close Account 1508, Sub-Account "Capital Additions Variance Account" as of December 31, 2019.

11 CAPITALIZATION DEFERRAL ACCOUNTS

In the OEB's Partial Decision and Order for Alectra Utilities' 2020 IRM application (2020 Partial Decision), the OEB adopted what it referred to as the Account 1576 approach to calculating the amounts to be recorded in the deferral accounts established to capture the impacts of changes in capitalization policy following the amalgamation of Alectra Utilities.¹¹¹ The OEB also determined that disposition of the accounts would take place when Alectra Utilities next rebases.

In the same application, Alectra Utilities had noted that it had migrated to a new ERP system and therefore could no longer track the actual impacts of the change in accounting policy for each RZ starting in 2019. To record amounts going forward, Alectra Utilities proposed an allocation methodology to determine the capitalization policy impacts for each RZ starting with the 2019 fiscal year. The OEB, in the 2020 Partial Decision, accepted Alectra Utilities' approach, but also concluded "... 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."¹¹²

In this application, Alectra Utilities has provided the balances as at December 31, 2019 in the capitalization deferral accounts for the Enersource RZ and Brampton RZ. There were no amounts recorded in the account for the Guelph RZ as at December 31, 2019 because the effective date of the Account was established as January 1, 2020. There were also no amounts recorded as at December 31, 2019 for the Horizon RZ because any capitalization policy impacts in the Horizon RZ during its Custom IR term, which ended on December 31, 2019, flowed through the Horizon RZ ESM, in accordance with the 2020 Partial Decision.¹¹³

In response to an interrogatory, Alectra Utilities stated that it continues to use the same allocation methodology as had been accepted by the OEB in the 2020 Partial Decision.¹¹⁴ For the 2019 balances, Alectra Utilities applied a set of calculated allocation percentages to the 2019 actual distribution plant capital to determine the impacts to the Enersource RZ and Brampton RZ. Alectra Utilities explained that it determined the allocation percentages by RZ based on a ratio of the actual impact of the capitalization policy change, prior to the ERP convergence, to actual distribution plant capital for the corresponding period.¹¹⁵ Alectra Utilities further explained that differences between the originally forecasted impacts and those reported in this

¹¹¹ Ibid, page 35

¹¹² Ibid, page 38

¹¹³ Ibid, page 46

¹¹⁴ IRR G-Staff-7

¹¹⁵ Ibid

proceeding (which are lower than the original forecast) are the result of lower than forecasted distribution plant expenditures, and that an amendment to the allocation methodology is not required.¹¹⁶

OEB staff submitted that Alectra Utilities' capitalization deferral account balances for the Enersource RZ and Brampton RZ reflect the allocation methodology accepted by the OEB in the 2020 Partial Decision. Further, OEB staff submitted that Alectra Utilities' explanations in interrogatory responses on the differences between forecasted and actual distribution plant expenditures is helpful in substantiating whether the outcomes of the methodology are reasonable. However, OEB staff submitted that, going forward, it is still necessary to monitor the outcome of Alectra Utilities' allocation methodology for unexpected results.

In future rate applications, OEB staff suggested that Alectra Utilities provide, as part of its pre-filed evidence, a detailed explanation of what reasonability assessments were undertaken. While Alectra Utilities clarified differences between actuals and forecasts in interrogatories, OEB staff submitted that, at minimum, this type of analysis, and an explanation of why Alectra Utilities believes the allocation methodology results remain appropriate, should be included as part of the application evidence accompanying the reported balances.

As noted above in the Horizon RZ ESM section, SEC submitted that there is insufficient evidence on the record to determine whether the results of Alectra Utilities' selected allocation methodology are appropriate in comparison to that of other methodologies. SEC proposed two solutions to address this concern, which are noted above and reproduced here: 1) before selecting a final allocation method, the OEB can order Alectra Utilities to produce a comparison of allocation methods or to disclose its internal modelling; or 2) the OEB can order OEB staff to conduct an external review of the allocations made by Alectra Utilities and make a public report of its review to the OEB. Under option two, SEC noted that this would include an analysis of the impact of alternative allocation methods and could be, in its opinion, the more efficient option out of the two proposed.

In reply, Alectra Utilities submitted that it will continue to report the actual balances in the capitalization deferral accounts in its annual rate applications. Alectra Utilities reiterated that it will continue to use the allocation methodology accepted by the OEB in its 2020 Partial Decision. Further, Alectra Utilities submitted that, where there is material year over year changes to its reported balances, it will provide an explanation on the key drivers of the change as part of its pre-filed evidence in future applications. Alectra Utilities did not specifically reply to SEC's submissions in the context of the

¹¹⁶ Ibid

capitalization deferral accounts but, as noted in the Horizon RZ ESM section above, submitted that the OEB should not adopt SEC's requests with regard to allocation methodologies. Alectra Utilities submitted that it has followed the same allocation methodology as has been accepted by the OEB in previous rate proceedings.

Findings

The OEB accepts the allocation methodology applied by Alectra Utilities to the capitalized deferral accounts for the Enersource RZ and Brampton RZ as at December 31, 2019e. This allocation methodology was also accepted by the OEB in its 2020 Partial Decision.

This issue of allocation will persist in Alectra Utilities' IRM proceedings until it rebases in 2028. In 2028, it is expected that Alectra Utilities will apply to the OEB to dispose of the accumulated balances in the capitalization deferral accounts and parties will have the opportunity to review and test the accumulated balances at that time. In the interim, annual allocations are expected. As indicated in the 2020 Partial Decision, the allocation of the capitalized differential balance among rate zones is not an exact science and estimates are required. A number of factors will change the annual allocation calculations, resulting in differences between forecast and actual impacts. Frequently changing the allocation methodology adds another layer of complication to the calculations. The OEB does not find it necessary to direct Alectra Utilities to provide alternative allocation options for the OEB to consider in its 2022 IRM application, as proposed by SEC.

OEB staff proposed that the OEB direct Alectra Utilities to file additional information in its future IRM applications to clarify the differences between actuals and forecast inputs using the current methodology. In addition, OEB staff proposed that Alectra Utilities justify why the allocation methodology remains appropriate.

The OEB finds OEB staff's proposal reasonable to assist in the annual review of allocations to these accounts and to provide consistent documentation regarding the annual changes until rebasing.

In its 2022 IRM application, Alectra Utilities should file evidence applying the accepted methodology, quantifying the differences between actual to forecast allocations and explaining the key drivers, particularly if the differences are material. This will enable the OEB and interested parties to consider the key drivers and assess what has changed in the context of the allocation objectives.

12 INCREMENTAL CAPITAL MODULE

The OEB's incremental capital module (ICM) policy¹¹⁷ was established to address the treatment of a distributor's capital investment needs that arise during a Price Cap IR rate-setting plan and which are incremental to a calculated materiality threshold. An ICM is a means by which a distributor can collect additional revenue from customers to fund capital expenditures in the years between cost of service applications. The ICM is available for discretionary or non-discretionary projects and is not limited to extraordinary or unanticipated investments. However, ICM funding is not available for typical annual capital programs, nor is it available for projects that do not have a significant influence on the operations of the distributor.

In order to qualify for ICM funding, a distributor must satisfy the eligibility criteria of materiality, need and prudence.¹¹⁸

The ICM addresses the question of materiality in two steps. The first is by applying the ICM "materiality threshold formula"¹¹⁹, which serves to define the level of capital expenditures that a distributor should be able to manage within current rates. This test provides that any incremental capital amounts approved for recovery must fit within the total eligible incremental capital amount and must clearly have a significant influence on the operation of the distributor.¹²⁰ A second, project-specific, materiality test provides that minor expenditures, in comparison to the overall capital budget, should be considered ineligible for ICM treatment. Moreover, a certain degree of project expenditure over and above the OEB-defined threshold calculation is expected to be absorbed within the total capital budget.¹²¹

With regard to need, a distributor must satisfy the OEB that any incremental capital amount being requested is (i) based on one or more discrete project(s), (ii) directly related to the claimed driver, and (iii) clearly outside of the base upon which the distributor's rates were derived.¹²² Additionally, a distributor must also pass the "means test." Under the means test, if a distributor's most recently available regulated ROE

¹¹⁷ The OEB's policy for the funding of incremental capital is set out in the *Report of the Board New Policy Options for the Funding of Capital Investments: The Advanced Capital Module*, September 18, 2014 (Funding of Capital Report) and the subsequent *Report of the OEB New Policy Options for the Funding of Capital Investments: Supplemental Report* (Supplemental Report) (collectively referred to as the ICM policy).

¹¹⁸ Funding of Capital Report, page 16.

¹¹⁹ The ICM materiality threshold formula refers to the updated multi-year materiality threshold formula as defined on p. 19 of the Supplemental Report.

¹²⁰ Funding of Capital Report, page 17.

¹²¹ Ibid.

¹²² Ibid.

exceeds 300 basis points above the deemed ROE embedded in the distributor's rates, then funding for any incremental capital project would not be allowed.

Finally, a distributor needs to establish that the incremental capital amount it proposes to incur is prudent. To satisfy the "prudence test", a distributor must demonstrate that its decision to incur the incremental capital represents the most cost-effective option for its customers (though, not necessarily the least initial cost option).

The Half-Year Rule

The OEB policy allows for a full-year's depreciation, capital cost allowance, and return on capital, for all years of a Price Cap IR plan *except* the final year prior to rebasing.¹²³ In the final year prior to rebasing, the standard half-year rule is used for calculation of the depreciation and return on capital, and associated taxes/PILs are treated as if it was the first year that an asset enters service.¹²⁴

The ICM Projects

Alectra Utilities is seeking ICM funding for the following three projects:

- \$5,682,220 – Brampton RZ – Connection and Cost Recovery Agreement (CCRA) 10-year True-up Payment to HONI for Goreway TS
- \$2,090,197 – Brampton RZ – Goreway Road Widening Project
- \$2,885,574 – PowerStream RZ – Rutherford Road Widening Project

For the two road widening projects, Alectra Utilities stated that these are non-discretionary projects to remove, relocate or reconstruct distribution system assets to accommodate projects conducted by road authorities. In this case, the road authorities are the City of Brampton for the Brampton RZ and the Regional Municipality of York for the PowerStream RZ. Alectra Utilities noted that both projects were initiated by the road authorities and that it is required to complete the projects under the *Public Service Works on Highways Act* (PSWHA).

For the CCRA payment to HONI for Goreway TS, Alectra Utilities explained that this is in relation to the cost of construction for the Goreway TS and that this payment is dictated by the terms within the CCRA between itself and HONI. Goreway TS is a HONI-owned transformer station in the City of Brampton. The former Hydro One Brampton Networks Inc. (Hydro One Brampton) entered into the CCRA with HONI in 2008 for the construction of Goreway TS to increase transformation capacity for

¹²³ Supplemental Report pages 7-11. When the half-year rule is applied, only half of the annual depreciation and CCA is allowed for depreciation and tax/PILs purposes. This ensures that the distributor recovers only a half-year of return on depreciation and capital as per the intent of the half-year rule.

¹²⁴ Funding of Capital Report, page 23

anticipated load growth within Brampton. The CCRA included a projection of incremental load (revenue) over a 25-year horizon at Goreway TS. The cost for the construction of Goreway TS less the net present value of the projected incremental load was paid by Hydro One Brampton to HONI as an initial capital contribution. At pre-set periods of time, Hydro One Brampton (and now Alectra Utilities) is required to update the incremental load projections for the actual load demand and to update the projection of incremental load for the future years remaining in the 25-year timeline. If there is any excess or shortfall of load (i.e. revenue), Alectra Utilities and HONI are required to settle the difference through a true-up. Hydro One Brampton made a 5-year true-up payment to HONI for the Goreway TS CCRA in 2015; Alectra Utilities expects to make another payment to HONI for the 10-year true-up in 2021.¹²⁵ Alectra Utilities noted that a shortfall in load compared to the forecast is expected due to the 2008 economic downturn and also due to the impact of natural conservation (e.g. energy efficiency in homes).

Materiality

As revised through interrogatories, Alectra Utilities calculated its maximum eligible incremental capital amount to be \$22.4 million for the PowerStream RZ and \$15.5 million for the Brampton RZ using the RZ-specific materiality thresholds. Alectra Utilities subsequently revised these amounts to account for its updated 2021 inflation factor of 2.2% and calculated a maximum eligible incremental capital amount of \$20.0 million for the PowerStream RZ and \$14.4 million for the Brampton RZ. Alectra Utilities submitted that its proposal to recover \$2.9 million for the PowerStream RZ and \$7.8 million for the Brampton RZ through the ICM is within the OEB's acceptable range.

Most parties did not take issue with Alectra Utilities' materiality threshold calculations or the maximum eligible incremental capital amount.

AMPCO, however, submitted that it is no longer appropriate for Alectra Utilities to calculate individual ICM materiality thresholds by RZ now that Alectra Utilities has filed a consolidated distribution system plan (DSP).¹²⁶ With a consolidated DSP, AMPCO argued that the ICM materiality threshold should reflect the fact that Alectra Utilities' capital plans support its operations as a single entity. Therefore, AMPCO suggested that an aggregate materiality threshold across all RZs be used in this application. On aggregate, AMPCO calculated \$35.8 million as Alectra Utilities' maximum eligible incremental capital across all RZs and submitted that the total ICM funding request of \$10.7 million falls within the eligible amount.

¹²⁵ Alectra Utilities explained in IRR BRZ-Staff-21 that there is insufficient time to finalize the true-up payment in 2020 and the payment will therefore be in 2021.

¹²⁶ Alectra Utilities filed a consolidated DSP as part of its 2020 IRM application, EB-2019-0018

SEC specifically took concern with the Brampton RZ's calculations. SEC noted that the overall 2021 capital budget in the Brampton RZ had increased by 53% to \$42.2 million over the average of the last three years' actuals (2017-2019) of \$27.6 million. SEC submitted that Alectra Utilities had not sufficiently justified or explained the increase in the Brampton RZ's spending, particularly when system renewal spending across all of Alectra Utilities' RZs have decreased relative to its DSP. Therefore, SEC submitted that, for the purpose of calculating the maximum eligible incremental capital for the Brampton RZ, the OEB should use the average of the 2017-2019 actuals plus the costs of the ICM projects, which would reduce the maximum incremental capital amount for the Brampton RZ to approximately \$3.9 million.

In reply, Alectra Utilities submitted that the materiality threshold reflects what can be funded through approved rates. With regard to the consolidated DSP, Alectra Utilities noted that the OEB did not approve the consolidated DSP nor use it for the purpose of determining Alectra Utilities' rates in its 2020 IRM application. Therefore, contrary to AMPCO's argument, Alectra Utilities submitted that is inappropriate to consider the materiality threshold on the basis of the entire utility as a whole because its existing rates have not been established on a consolidated basis.

Furthermore, Alectra Utilities noted that it is still under a deferred rebasing period and that there are no OEB-approved rate base or depreciation amounts for the merged entity on which it can calculate a materiality threshold for the merged entity. Alectra Utilities also noted that the growth rate calculations in the materiality threshold formula have been based on the increase in revenue specific to the Brampton RZ and PowerStream RZ. Alectra Utilities submitted that its materiality threshold calculations are in accordance with the OEB's ICM policy.

In response to SEC, Alectra Utilities submitted that it has provided explanations for the increase in System Access and System Renewal investments in its interrogatory responses.¹²⁷ Alectra Utilities noted that it had increased System Access spending as a result of higher than expected demand from developers and municipalities and increased System Renewal spending to address increased requirements for voltage conversion and underground reliability issues. Alectra Utilities explained that it develops capital plans to address a set of well-defined priority needs that are aligned with desired asset management objectives. Therefore, Alectra Utilities argued that it is incorrect and arbitrary to apply the average of 2017-2019 actuals to its 2021 Brampton RZ capital budget.

¹²⁷ Alectra Utilities refers to IRR SEC-5

Project-Specific Materiality Threshold

With regard to the project-specific materiality threshold, Alectra Utilities submitted that all three of its projects meet or exceed its materiality levels. In comparison to its overall 2021 capital budget of \$250.3 million across all RZs, Alectra Utilities submitted that each of the three projects are significant relative to its overall budget and are unfunded through base rates.

For the CCRA payment for Goreway TS, no party took issue with the materiality of the project. OEB staff noted that the OEB had approved one of Alectra Utilities' previous requests for ICM funding for a project that had a lower capital budget than that of this CCRA payment.¹²⁸

For the Goreway Road Widening Project, PWU and SEC submitted that this project satisfied the project-specific materiality threshold. In particular, SEC noted that this project is the first phase of a three-phase road widening project on Goreway Road, and while this phase is not by itself material, it is the first part of a larger project with an overall net cost of \$5.1 million that is arguably material.

Most other intervenors and OEB staff submitted that the Goreway Road Widening Project does not satisfy the project-specific materiality threshold. These parties noted the relatively small size of this project in comparison to Alectra Utilities' overall 2021 budget of \$250.3 million and the fact that the OEB had previously denied a similarly priced project in Alectra Utilities' 2019 rate application because it had been deemed immaterial.¹²⁹

Energy Probe further noted that embedded within the costs of this project are labor and vehicle costs attributable to Alectra Utilities. Energy Probe submitted that Alectra Utilities is unlikely to hire new employees or purchase new vehicles solely for this project, and therefore these costs are not incremental costs. By deducting these costs, Energy Probe calculated an incremental cost of \$164k, which it submitted is not material.

VECC analyzed the variances between forecast and actual spending in Alectra Utilities capital budgets in several ways. VECC considered the variances for the individual capital budgets of the Brampton RZ and PowerStream RZ, the variances for Alectra Utilities' road authority budgets across all RZs, and the variances for Alectra Utilities overall capital budget. In each case, VECC argued that the normal variances that Alectra Utilities experiences each year exceed the capital amounts being requested for

¹²⁸ EB-2017-0024, Decision and Order, April 6, 2018, page 25; the OEB approved \$2.3 million for the Enersource RZ York MS ICM project.

¹²⁹ EB-2018-0016, Decision and Order, January 31, 2019, pages 14-15; the OEB had denied a feeder relocation ICM project estimated at \$2.1 million.

the two road widening projects. On this basis, VECC submitted that the road widening projects do not represent a significant amount of capital spending for Alectra Utilities, can easily be absorbed within Alectra Utilities' overall capital budget, and should not be eligible for ICM funding.

For the Rutherford Road Widening Project, OEB staff and PWU submitted that this project satisfied the project-specific materiality threshold. OEB staff noted that the OEB had approved one of Alectra Utilities' previous requests for ICM funding for a project that had a lower capital budget than that of this road widening project.¹³⁰

Most other intervenors submitted that the Rutherford Road Widening Project does not satisfy the project-specific materiality threshold. These parties relied on similar arguments as the ones put forth for the Goreway Road Widening Project. Energy Probe did a similar analysis as it had done for the Goreway Road Widening Project and calculated an incremental cost of \$235k, which it submitted is not material. In addition, AMPCO and SEC noted that this Rutherford Road Widening Project is the third phase of a three-phase Rutherford Road Widening project totaling \$8.2 million. AMPCO and SEC noted that Alectra Utilities was able to complete the first two phases of the road widening in 2019 and 2020 within its normal capital budget without any ICM funding and submitted that there is no reason why Alectra Utilities cannot also manage this project within the envelope of its existing capital budget.

In reply, for the Goreway Road Widening Project, Alectra Utilities noted that its total forecasted 2021 capital budget is lower than its total capital budget in 2019, when the OEB had rejected a similarly priced feeder relocation project as noted by some parties. In essence, Alectra Utilities argued, this meant that the Goreway Road Widening Project is more significant, relative to its total capital budget, than the previously rejected project, despite having the same cost. Furthermore, Alectra Utilities submitted that the OEB's decision to reject a feeder relocation project is not an appropriate proxy, in terms of the project-specific materiality threshold, when considering a road widening project for which the need is entirely outside of its control.

For the Rutherford Road Widening Project, in response to SEC and AMPCO, Alectra Utilities submitted that what it did or did not do (i.e. not apply for ICM funding for the earlier two phases of the Rutherford Road Widening) is irrelevant. Alectra Utilities submitted that the Rutherford Road Widening Project should be evaluated on its own merits. Further, Alectra Utilities noted that the OEB had provided it with an opportunity to amend its 2020 IRM application to request ICM funding, but due to the COVID-19 pandemic, it had ultimately decided not to seek incremental funding for 2020.

¹³⁰ EB-2017-0024, Decision and Order, April 6, 2018, page 25; the OEB approved \$2.3 million for the Enersource RZ York MS ICM project.

In response to Energy Probe, Alectra Utilities submitted that the approach taken by Energy Probe is flawed and not relevant to determining whether the cost of the road widening projects is significant relative to Alectra Utilities' total capital budget. Moreover, Alectra Utilities submitted that Energy Probe is incorrect in asserting that only the costs of materials and contractors are incremental costs for Alectra Utilities in completing the road widening projects.

Alectra Utilities also noted that some parties deemed the road widening projects immaterial by calculating the percentage of its total 2021 capital budget represented by each of the ICM projects. Alectra Utilities disagreed with this approach and noted that the OEB has never defined a specific number to be applied as the project-specific materiality threshold. Alectra Utilities also disagreed with some parties' assertions that it should accommodate some of its ICM projects in its existing capital budget or by deferring other projects. Alectra Utilities argued that these parties failed to recognize the cumulative effect of its denied ICM requests, in which a total of \$32.8 million in ICM funding was disallowed in its 2018 and 2019 IRM applications. Alectra Utilities submitted that the cumulative effect of the disallowances has a material impact on its operations and negatively impact its ability to maintain its distribution system. For the reasons above, Alectra Utilities submitted that its three proposed ICM projects satisfy the project-specific materiality threshold and should be approved.

Need

Alectra Utilities stated that its most recent available ROE (for 2019) is 7.21% and that this is 1.74% lower than its consolidated deemed ROE percentage of 8.95%. Alectra Utilities explained that, because it has yet to rebase as a consolidated entity, it needed to determine a consolidated ROE percentage. To do so, Alectra Utilities used the weighted average of the OEB-approved deemed equity portion rate base amounts for each RZ from the most recent OEB-approved rebasing applications of each predecessor company. Because its most recent ROE of 7.21% doesn't exceed 300 basis points above its deemed ROE, Alectra Utilities submitted that it has satisfied the means test. For each of the three requested ICM projects, Alectra Utilities has submitted that the projects are discrete, directly related to the claimed driver and outside of base rates.

No party took issue with Alectra Utilities and the means test.

For the CCRA payment for Goreway TS, AMPCO and CCC submitted that this project is ineligible for ICM funding because it should be funded through base rates. AMPCO and CCC submitted that, in anticipation of making this true-up payment, Alectra Utilities should have flagged this project as a high priority during its capital planning and

included it as part of its core budget given the need and mandatory nature of the payment. In particular, AMPCO noted that Alectra Utilities' has a sophisticated capital planning tool, Copperleaf C55, and submitted that the tool should have flagged this project as a priority for 2021. AMPCO also noted that the original business case for this project provided in Alectra Utilities' 2020 IRM application indicated that this project is "rate base funded." Therefore, AMPCO and CCC submitted that this project should be funded through Alectra Utilities' base rates and not be eligible for ICM funding.

Energy Probe argued that the CCRA payment is not a 2021 capital project. Energy Probe argued that the Goreway CCRA true-up payment was a liability known to Alectra Utilities when it acquired Hydro One Brampton in 2017. Energy Probe submitted that the cost of this payment would have been reflected in the purchase price of Hydro One Brampton (i.e. the purchase price should have been lowered by the amount of liability represented by this future true-up payment). Therefore, Energy Probe submitted that Alectra Utilities' shareholders has already been compensated for the cost of the true-up payment through the lowered purchase price paid for Hydro One Brampton, and that asking ratepayers to pay ICM funding for this project would essentially compensate Alectra Utilities' shareholders twice. For this reason, Energy Probe submitted that the OEB should not approve ICM funding for the Goreway TS CCRA true-up payment.

In reply, Alectra Utilities explained that "rate base funded" is a term used in its Copperleaf C55 system to identify assets of the regulated entity – it is not a term used to distinguish projects which are not subject to incremental capital funding. Further, Alectra Utilities noted that the Goreway CCRA True-up project was included as part of its incremental capital funding request in its 2020 IRM application.¹³¹ Alectra Utilities reiterated that this project is unfunded through base rates and therefore eligible for ICM funding.

In response to Energy Probe, Alectra Utilities noted three applications in the past as examples where the OEB had approved ICM funding for CCRA true-up payments.¹³² Alectra Utilities also submitted that Energy Probe is incorrect in asserting that the true-up payment was a liability reflected in the purchase price of Hydro One Brampton. Alectra Utilities submitted that this argument raised by Energy Probe is the same argument that was raised by some parties in Alectra Utilities' 2018 IRM application. Alectra Utilities noted that the OEB had already rejected this argument in its decision on the 2018 IRM application and therefore warrants no further consideration in this application. To this point, Alectra Utilities also noted that, at the time of the merger,

¹³¹ Alectra Utilities had proposed an alternative incremental capital funding mechanism that it called the MAADs-factor (M-factor).

¹³² Alectra Utilities pointed to the Pleasant TS CCRA true-up for Alectra Utilities (EB-2017-0024), Churchill Meadows CCRA true-up for Enersource Hydro Mississauga (EB-2015-0065), and CCRA true-up for Burlington Hydro Inc. (EB-2018-0021).

there was no present obligation or ability to estimate the liability (i.e. the cost of the true-up payment) and, as such, it was not addressed at the time of the merger.

Prudence

In terms of prudence, Alectra Utilities noted that all three requested ICM projects are non-discretionary and must be completed to fulfill its financial or legal obligations. For the CCRA true-up payment, Alectra Utilities stated that the payment is required under the terms of the CCRA. For the road widening projects, Alectra Utilities stated that it is legally required to complete these projects to fulfil its obligations under the PSWHA. Further, Alectra Utilities submitted that it considered two different options for completing the road widening projects: a like-for-like replacement of existing assets, or to replace all existing assets with underground assets. Based on its cost-benefit analysis, Alectra Utilities submitted that its selected option of a like-for-like replacement represents the most cost-effective option for its customers.

Most intervenors and OEB staff agreed that Alectra Utilities' proposed capital spending for these three projects is prudent. These parties recognized that, owing to the nature of the projects, Alectra Utilities must undertake these three projects. That being said, some parties presented other reasons, outlined below, for why the CCRA Payment for Goreway TS project should not be eligible for ICM funding.

Regarding the CCRA payment for Goreway TS, SEC and CCC submitted that, even if the OEB finds that this project is eligible for ICM treatment, approving the ICM funding in this application is premature. SEC and CCC noted that Alectra Utilities has only provided an estimate of the true-up amount and has not yet finalized the amount with HONI. Until Alectra Utilities finalizes its true-up payment to HONI, SEC and CCC submitted that ICM funding should not be allowed for this project.

VECC noted that it appears that neither Alectra Utilities shareholders nor HONI shareholders will bear any of the costs in the error in the energy load forecasts that form the basis of the true-up payment (i.e. the load shortfall). VECC submitted that this undermines the premise that rates of return are set on the basis of sharing forecasted risk, which undermines just and reasonable rates.

PWU supported approval for Alectra Utilities' proposed ICM projects and submitted that denial of Alectra Utilities' requested funding would result in further deterioration of Alectra Utilities' assets. PWU argued that, absent ICM funding for these three projects, Alectra Utilities would be forced to reallocate capital that would otherwise be spent on other priorities, the result being that system renewal spending would likely be deferred. PWU further noted that Bill 222, the *Ontario Rebuilding and Recovery Act, 2020*, is likely to increase the system access capital expenditures for utilities which further

highlights Alectra Utilities' need for ICM funding. For these reasons, PWU submitted that the OEB should approve ICM funding for the three requested projects.

In reply, for the CCRA payment, Alectra Utilities noted that it had provided, in interrogatory responses, a discounted cash flow model along with all calculations, assumptions and inputs in estimating the true-up payment. Alectra Utilities noted that, in making their submissions, SEC and CCC had not indicated whether they have reviewed the calculations provided by Alectra Utilities. On the other hand, Alectra Utilities noted that OEB staff had submitted that it had reviewed these interrogatory responses and had not indicated any concerns. For these reasons, Alectra Utilities submitted that the proposed true-up payment amount is a reasonable estimate and should be approved.

Findings

The OEB accepts Alectra Utilities' calculations for the ICM materiality threshold based on the OEB's ICM formula in the ACM Report. This includes:

- Brampton RZ – maximum eligible incremental capital amount of \$14.4 million
- PowerStream RZ – maximum eligible incremental capital amount of \$20.0 million

The OEB finds that all three ICM projects are below the maximum eligible incremental capital amount and eligible for incremental funding. The OEB finds that it is still appropriate to consider the materiality threshold for each RZ, as rates are established on a RZ basis, not a consolidated basis. Changing the approach to calculating ICM materiality for merged utilities has broader implications beyond the scope of this proceeding.

The OEB approves ICM funding for the three projects proposed by Alectra Utilities. Specifically, the OEB approves:

- ICM funding of \$5,682,220 in the Brampton RZ for the 10-year True-up payment to HONI for the Goreway TS
- ICM funding of \$2,090,197 in the Brampton RZ for the Goreway Road Widening Project
- ICM funding of \$2,885,574 in the PowerStream RZ for the Rutherford Road Widening Project

The OEB finds that each project meets the materiality criteria for its RZ and is satisfied that the evidence demonstrates the need and prudence of these projects. The OEB finds that Alectra Utilities has passed the means test and accepts that these projects are each discrete and outside the base upon which rates were set.

The 10-year true-up payment to HONI is contractually required given the CCRA with HONI in 2008, is a prudent expenditure based Alectra Utilities' contractual obligations to HONI and meets both the RZ and project-specific materiality threshold. The OEB has made similar findings concerning such obligations in previous ICM-related decisions¹³³. In accordance with standard ICM policy, Alectra Utilities will use the associated ICM variance accounts to track any difference between the approved ICM amount and the actual payment to HONI.

The Goreway Road Widening Project and the Rutherford Road Widening Project are required to accommodate the relevant road authorities. The OEB finds that these two road widening projects meet the project-specific materiality threshold. While Alectra has not applied for ICM funding for the previous two segments of the Rutherford Road Widening Project, that is not sufficient reason to deny the ICM request in 2021 when the project meets the requirements for ICM funding.

Many parties submitted that the OEB should not approve one or more of these ICM funding requests with particular emphasis on project-specific materiality. The OEB has applied its judgement in considering the projects for 2021 and agrees with Alectra Utilities' reply submission that there is no "bright line" in the OEB's project-specific materiality criterion. The OEB confirms that project-specific funding amounts were considered relative to the Alectra Utilities' 2021 total capital budget of \$250.3 million across all RZs. In addition to the size of the project funding requested, where the amount itself is not determinative in borderline cases, the nature and justification for the project may also be considered.

¹³³ Alectra Utilities (EB-2017-0024), Enersource Hydro Mississauga (EB-2015-0065), Burlington Hydro Inc. (EB-2018-0021).

13 IMPLEMENTATION AND ORDER

This Decision is accompanied by Rate Generator Models, applicable supporting models, and Tariffs of Rates and Charges (Schedule A).

Model entries were reviewed in order to ensure that they are in accordance with Alectra Utilities' predecessors' last cost of service decisions, and to ensure that the 2020 OEB-approved Tariff of Rates and Charges, as well as the cost, revenue and consumption results from 2019, are as reported by Alectra Utilities to the OEB.

The Rate Generator Models was adjusted, where applicable, to correct any discrepancies. The Rate Generator Models incorporate the rates set out in the following table.

Table 13.1: Regulatory Charges

Rate	per kWh
Rural or Remote Electricity Rate Protection (RRRP)	\$0.0005
Wholesale Market Service (WMS) billed to Class A and B Customers	\$0.0030
Capacity Based Recovery (CBR) billed to Class B Customers	\$0.0004

Each of these rates is a component of the "Regulatory Charge" on a customer's bill, established annually by the OEB through a separate, generic order. The RRRP, WMS and CBR rates were set by the OEB on December 10, 2020.¹³⁴

The Smart Metering Entity Charge is a component of the "Distribution Charge" on a customer's bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on March 1, 2018.¹³⁵

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,¹³⁶ the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs in accordance with the established methodology. Distributors shall apply the updated value, if applicable, following the OEB's announcement of the microFIT charge for the 2021 rate year.

¹³⁴ EB-2020-0276, Decision and Order, December 10, 2020

¹³⁵ EB-2017-0290, Decision and Order, March 1, 2018

¹³⁶ EB-2010-0219, Report of the Board "Review of Electricity Distribution Cost Allocation Policy", March 31, 2011.

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. Alectra Utilities Corporation's new final and interim distribution rates shall be effective January 1, 2021.
2. The Tariff of Rates and Charges set out in Schedule A, shall be deemed *draft* until the parties have complied with the subsequent procedural steps.
3. Alectra Utilities Corporation shall review the Tariff of Rates and Charges set out in Schedule A and shall file with the OEB, as applicable, a written confirmation of its completeness and accuracy, or provide a detailed explanation of any inaccuracies or missing information by **December 23, 2020**.
4. This Decision and Rate Order will be considered final if Alectra Utilities Corporation does not provide a submission to the OEB that inaccuracies were found or information was missing pursuant to item 3.
5. If the OEB receives a submission from Alectra Utilities Corporation to the effect that inaccuracies were found or information was missing pursuant to item 3, the OEB will consider the submission prior to issuing a final Decision and Rate Order.
6. Alectra Utilities Corporation shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.

COST AWARDS

The OEB will issue a separate decision on cost awards once the following steps are completed:

1. AMPCO, BOMA, CCC, Energy Probe, SEC and VECC shall submit to the OEB and copy Alectra Utilities Corporation cost claims no later than **January 11, 2021**.
2. Alectra Utilities Corporation shall file with the OEB and forward to AMPCO, BOMA, CCC, Energy Probe, SEC and VECC any objections to the claimed costs no later than **January 21, 2021**.
3. AMPCO, BOMA, CCC, Energy Probe, SEC and VECC shall file with the OEB and forward to Alectra Utilities Corporation any responses to any objections for cost claims no later than **January 28, 2021**.
4. Alectra Utilities Corporation shall pay the OEB's costs incidental to this proceeding upon receipt of the OEB's invoice.

All materials filed with the OEB must quote the file number, **EB-2020-0002**, and be submitted in a searchable/unrestricted PDF format with a digital signature through the OEB's web portal at <https://pes.ontarioenergyboard.ca/eservice>. Filings must clearly state the sender's name, postal address, telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the [Regulatory Electronic Submission System \(RESS\) Document Guidelines](#) found at www.oeb.ca/industry. We encourage the use of RESS; however, parties who have not yet [set up an account](#), may email their documents to registrar@oeb.ca.

All communications should be directed to the attention of the Registrar and be received no later than 4:45 p.m. on the required date. With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Jerry Wang, at Jerry.Wang@oeb.ca and OEB Counsel, Lawren Murray, at Lawren.Murray@oeb.ca.

Email: registrar@oeb.ca
Tel: 1-888-632-6273 (Toll free)
Fax: 416-440-7656

DATED at Toronto, December 17, 2020

ONTARIO ENERGY BOARD

Original Signed By

Christine E. Long
Registrar

Schedule A

To Decision and Rate Order

Tariff of Rates and Charges

OEB File No: EB-2020-0002

DATED: December 17, 2020

Alectra Utilities Corporation

Brampton Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0002

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	\$	25.18
Rate Rider for Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$	0.22
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
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
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0064

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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 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	\$	26.59
Rate Rider for Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$	0.24
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
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
Distribution Volumetric Rate	\$/kWh	0.0177
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/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	0.0002
Rate Rider for Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

This schedule supersedes and replaces all previously
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	\$	132.63
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	3.0039
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.0926
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.4900)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.2733
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0374)
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 Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.0268
Retail Transmission Rate - Network Service Rate	\$/kW	2.6451
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1626

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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	\$	1,196.65
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	3.4871
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.0715
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.5626)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.3228
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0278)
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 Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.0311
Retail Transmission Rate - Network Service Rate	\$/kW	2.9664
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3245

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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	\$	4,979.52
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	2.6401

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.0792
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	(0.3136)
Rate Rider for Recovery of Incremental Capital (2018) - in effect until the effective date of the next cost of service based rate order	\$/kW	0.024
Rate Rider for Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.0235
Retail Transmission Rate - Network Service Rate	\$/kW	3.3574
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6867

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

**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 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	\$	1.15
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	0.0209
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/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	0.0002
Rate Rider for Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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)	\$	2.44
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	12.2103
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	2.6111
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	(0.2074)
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0361)
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 Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.1087
Retail Transmission Rate - Network Service Rate	\$/kW	2.2024
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8004

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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	1.7756
------------------------------	-------	--------

Alectra Utilities Corporation

Brampton Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

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	\$	4,401.92
Rate Rider for Recovery of Incremental Capital (2021) - effective 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 (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0116
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9664
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3245

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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	\$	110.02
Rate Rider for Recovery of Incremental Capital (2021) - effective 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
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.003
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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	\$	66.76
----------------	----	-------

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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. 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	\$	4.55
----------------	----	------

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)

Alectra Utilities Corporation
Brampton Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

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
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) - Approved on an Interim Basis	\$	44.50

Alectra Utilities Corporation

Brampton Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	104.24
Monthly fixed charge, per retailer	\$	41.70
Monthly variable charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.17
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)	\$	2.08

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

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2020-0002

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	\$	25.13
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, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0028
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0009
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0072

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation

Energysource Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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	\$	46.14
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	\$	0.21
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, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0135
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0028
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0003
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0009
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/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 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	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0064

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.003
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation

Energource Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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	\$	81.26
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	4.8903
Low Voltage Service Rate	\$/kW	0.0802
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0028
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.3270
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kW	0.1459
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.1742
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0266)
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	2.9124
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5554

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation

Energource Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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	\$	1,850.45
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	2.5164
Low Voltage Service Rate	\$/kW	0.0784

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0028
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.1388
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kW	0.1666
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.1993
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0267)
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	2.8177
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5006

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021
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	\$	14,590.05
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	\$	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	\$	346.9
Distribution Volumetric Rate	\$/kW	3.1233
Low Voltage Service Rate	\$/kW	0.0838

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.1152
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.5024
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	3.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.6708

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Alectra Utilities Corporation

Energysource Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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)	\$	9.53
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	0.0173
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0029
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0009
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/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 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	0.0076

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0064
--	--------	--------

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

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)	\$	1.60
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	12.2184
Low Voltage Service Rate	\$/kW	0.0580
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kW	0.0028
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	(2.7375)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.2464
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0205)
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	2.0169
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8479

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021
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 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	4.8903
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	2.5164
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	3.1233

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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. 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	\$	4.55
----------------	----	------

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

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) - Approved on an Interim Basis	\$	44.50

Alectra Utilities Corporation
Enersource Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	104.24
Monthly fixed charge, per retailer	\$	41.70
Monthly variable charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.17
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)	\$	2.08

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	1.036
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

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0002

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	\$	30.28
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.18)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0015
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	17.56
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.50)
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0147
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0017
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

This schedule supersedes and replaces all previously
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	\$	190.33
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(3.80)
Distribution Volumetric Rate	\$/kW	2.8999
Low Voltage Service Rate	\$/kW	0.0121

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.1029
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kW	0.4765
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.1565
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0445)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7488
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8512
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2614
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.3463

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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	\$	602.08
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(46.33)
Distribution Volumetric Rate	\$/kW	3.2191
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.1029
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kW	0.6104

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.1988
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.1221)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.8512
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.3463

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.003
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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 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	\$	1,157.40
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(151.18)
Distribution Volumetric Rate	\$/kW	2.8921
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.7595
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.7435
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.4432
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.8330

Alectra Utilities Corporation
Guelph Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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)	\$	5.14
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.05)
Distribution Volumetric Rate	\$/kWh	0.0234
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021		
Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0017
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

**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 - 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, 2021

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

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)	\$	7.95
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.11)
Distribution Volumetric Rate	\$/kW	8.7976
Low Voltage Service Rate	\$/kW	0.0089
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0377)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.6083
Retail Transmission Rate - Network Service Rate	\$/kW	2.1043
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7315

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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)	\$	0.46
Rate Rider for Disposition of Post Retirement Actuarial Gain - effective until March 31, 2025	\$	(0.01)
Distribution Volumetric Rate	\$/kW	10.7860
Low Voltage Service Rate	\$/kW	0.0107
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0039)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	(0.7793)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.6040
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0430)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5324
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0834

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

**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	\$	4.55
----------------	----	------

Alectra Utilities Corporation

Guelph Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

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)

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) - Approved on an Interim Basis	\$	44.50
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, 2021

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	\$	104.24
Monthly fixed Charge, per retailer	\$	41.70
Monthly variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.17
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	\$	2.08

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	1.026
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

Alectra Utilities Corporation

Horizon Utilities Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0002

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	\$	27.67
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0033
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0003
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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	\$	43.83
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0113
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0033
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0008
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0067
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0059

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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	\$	403.54
Distribution Volumetric Rate	\$/kW	2.7100
Low Voltage Service Rate	\$/kW	0.02169
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0033
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	(0.0039)

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis	\$/kW	(0.1782)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	0.3160
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0328)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6937
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4000

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

**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 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	\$	25,161.27
Distribution Volumetric Rate	\$/kW	1.4846
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.0777
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	0.2045
Retail Transmission Rate - Network Service Rate	\$/kW	3.0771
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.7579

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

**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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

**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	\$	5,964.92
Distribution Volumetric Rate	\$/kW	0.3520
Low Voltage Service Rate	\$/kW	0.02492
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.0125
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants - Approved on an Interim Basis	\$/kW	(0.2331)

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	0.5076
Retail Transmission Rate - Network Service Rate	\$/kW	3.0771
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.7579

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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 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 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	2.7100
	\$/kW	1.4846
	\$/kW	0.3520

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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	\$	8.95
Distribution Volumetric Rate	\$/kWh	0.0139
Low Voltage Service Rate	\$/kWh	0.00006
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0033
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0038
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kWh	0.0004
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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)	\$	5.84
Distribution Volumetric Rate	\$/kW	16.0025
Low Voltage Service Rate	\$/kW	0.01745
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0033
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	0.1386
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0363)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2383
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9312

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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)	\$	2.02
Distribution Volumetric Rate	\$/kW	5.3632
Low Voltage Service Rate	\$/kW	0.01702
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0033
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	2.5784
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 - Approved on an Interim Basis	\$/kW	0.0961
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0361)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1204
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8829

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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	\$	4.55
----------------	----	------

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, 2021

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

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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

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	\$	1,000.00
Specific charge for access to the power poles - per pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	44.50
Administrative Billing Charge	\$	150.00

Alectra Utilities Corporation
Horizon Utilities Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the 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	\$	104.24
Monthly fixed charge, per retailer	\$	41.70
Monthly variable charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.17
Notice of switch letter charge, per letter	\$	2.08

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

Alectra Utilities Corporation

PowerStream Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2021

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

EB-2020-0002

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	\$	28.97
Rate Rider for Recovery of Incremental Capital (2021) - effective 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, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0007
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0039

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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	\$	30.42
Rate Rider for Recovery of Incremental Capital (2021) - effective 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, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0194
Low Voltage Service Rate	\$/kWh	0.0004
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/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	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0034

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.003
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose 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	\$	149.18
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	4.4483

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Low Voltage Service Rate	\$/kW	0.1589
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.1551
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021 Applicable only for Non-Wholesale Market Participants	\$/kW	0.1321
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.0527
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0398)
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 Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.0042
Retail Transmission Rate - Network Service Rate	\$/kW	2.7219
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3094
Retail Transmission Rate - Network Service Rate – Interval Metered	\$/kW	2.8533
Retail Transmission Rate - Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.4168

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

**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.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	6,427.15
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	2.3725
Low Voltage Service Rate	\$/kW	0.1630

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	0.3403
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.2720
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 Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.0023
Retail Transmission Rate - Network Service Rate	\$/kW	3.2885
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3677

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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 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	2.9364
--	-------	--------

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking 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	\$	9.10
Rate Rider for Recovery of Incremental Capital (2021) - effective 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	0.0206
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/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	0.0065
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0036

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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

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)	\$	4.43
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	10.4437
Low Voltage Service Rate	\$/kW	0.1170
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	1.0366
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.1745
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0406)
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 Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.0099
Retail Transmission Rate - Network Service Rate	\$/kW	2.1150
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	0.9688

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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)	\$	1.25
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	6.6900
Low Voltage Service Rate	\$/kW	0.1288
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0027
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until December 31, 2021	\$/kW	(0.3941)
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until December 31, 2021	\$/kW	0.1681
Rate Rider for Disposition of Capacity Based Recovery Account (2021) - effective until December 31, 2021 Applicable only for Class B Customers	\$/kW	(0.0394)
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 Recovery of Incremental Capital (2021) - effective until the effective date of the next cost of service based rate order	\$/kW	0.0064
Retail Transmission Rate - Network Service Rate	\$/kW	2.7370
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4031

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021
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	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
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, 2021

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	\$	4.55
----------------	----	------

Alectra Utilities Corporation
PowerStream Rate Zone
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2021

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

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

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) - Approved on an Interim Basis	\$	44.50
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, 2021

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	\$	104.24
Monthly fixed charge, per retailer	\$	41.70
Monthly variable charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.17
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)	\$	2.08

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