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ESA # 7012854

October 20, 2026

Ontario Energy Board
Attention: OEB Registrar
27th Floor
2300 Yonge Street
Toronto, ON M4P 1E4

Dear OEB Registrar:

Re: OEB File: EB-2026-0076
Price Cap IR Application for 2027 Distribution Rates
Wellington North Power Inc.

Please find attached Wellington North Power Inc.'s Price Cap IR application for distribution rates effective May 1, 2027.

An electronic copy of this Application has been filed on the Board's web portal under case number EB-2026-0076. As required, the Applicant has also filed on the portal the IRM Rate Generator model; the Commodity Accounts Analysis workform; the IRM Checklist; current OEB-approved Tariff of Rates & Charges (May 1, 2026); and the Proposed Tariff of Rates & Charges effective May 1, 2027.

This Application is submitted in accordance with the OEB's Filing Requirements, specifically the *"Filing Requirements for Electricity Distribution Rate – Chapter 3 Incentive Rate-Setting Applications"* (issued July 14, 2026).

Should the Board have questions regarding this matter please do not hesitate to contact me.

Respectfully submitted,

Raymond Petersen
Chief Financial Officer
Wellington North Power Inc.

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Legal Application

ONTARIO ENERGY BOARD

EB-2026-0076

IN THE MATTER OF *the Ontario Energy Board Act, 1998, being Schedule B to the Energy Competition Act, 1998, S.O. 3 1998, c.15;*

AND IN THE MATTER OF an Application by Wellington North Power Inc., to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2027.

1. Title of Proceeding

An application by Wellington North Power Inc. for an Order or Orders approving or fixing just and reasonable distribution rates and other charges, effective May 1, 2027.

2. Contact Information for the Applicant

Applicant's Name:	Wellington North Power Inc.
Applicant's Address:	Wellington North Power Inc. 290 Queen St W, Mount Forest, ON, N0G 2L0 Tel: 519-323-1710
Applicant's Contact Details:	Raymond Petersen – Chief Financial Officer. E-mail rpetersen@wellingtonnorthpower.com
Primary contact for Application:	Richard Bucknall – Regulatory Manager. E-mail: rbucknall@wellingtonnorthpower.com

3. Application

a) The Applicant is Wellington North Power Inc. (referred to in this application as the "Applicant", the "Distributor", the "Utility", "Wellington North Power" or "WNP"). The company is incorporated pursuant to the Ontario *Business Corporations Act* and licensed as Electricity Distributor under the Ontario Energy Board Act, 1998 (the "Act").

Wellington North Power Inc. holds Electricity Distribution Licence ED-2002-0511.

The Applicant undertakes the business of distributing electricity within the former Town of Mount Forest, Village of Arthur and the Village of Holstein, servicing approximately 4,000 residential and general service customers. Wellington North Power Inc.'s office is located at 290 Queen Street West, in the Township of Wellington North in the former town of Mount Forest.

b) Wellington North Power Inc. hereby applies to the Ontario Energy Board (the "Board" or "OEB") pursuant to Section 78 of the Ontario Energy Board Act, 1998 for an Order or Orders approving just and reasonable rates for the distribution of electricity based on a 2027 Incentive Rate-setting mechanism ("IRM") application, to be effective on May 1, 2027.

c) For its Incentive Rate-Setting Mechanism ("IRM") application using the Price Cap Index methodology, Wellington North Power Inc. has used the following OEB-issued model(s) and information to support its submission:

Model / Information	Appendices	Version Date
Current Rates of Tariff & Charges	Appendix A	
Proposed Rates of Tariff & Charges	Appendix B	
Bill Impacts	Appendix C	
Commodity Accounts Analysis Workform	Attachment	April 8, 2026
IRM Checklist	Attachment	July 14, 2026
IRM Rate Generator Model	Attachment	July 17, 2026

d) In preparing and submitting this application, Wellington North Power Inc. has adhered to OEB's Filing Requirements, specifically the Ontario Energy Board's "*Filing Requirements for Electricity Distribution Rate Applications - Chapter 3 Incentive Rate-Setting Applications*" (the "Filing Requirements") issued July 14, 2026.

e) This application is supported by written evidence that may be amended from time to time, prior to the Board's final decision.

4. Executive Summary Table

The table below summarizes the OEB approvals being requested by the Applicant in its 2027 IRM application.[1] These items are discussed in this Manager's Summary.

Executive Summary Table

Section in Manager's Summary	Item	Request for OEB Approval
15.1	Annual Adjustment Mechanism	Yes
15.2	Accuracy of Billing Determinants	
15.3	Continuation of Specific Service Charges and Loss Factors	
15.4	Revenue to Cost Ratio Adjustment	
15.5	Rate Design for Residential Electricity Customers	
15.6	Approval for adjustment of the current Retail Transmission Service Rates	Yes
15.7	Adjustment of Low Voltage Service Rates	Yes
15.8	Group 1 Deferral & Variance Accounts Disposition/Recovery	Yes
15.8.9 15.8.10	Approval for Disposition of Account 1595 Residual balances in: a) Account 1595 (2021). b) Account 1595 (2022).	Yes Yes
15.9	Lost Revenue Adjustment Mechanism Rate Rider	
	Stream 2 local eDSM Program Funding Request	
15.10	Request for LRAM-VA	
15.11	Group 2 Deferral & Variance Accounts Disposition / Recovery	
15.12	Shared Tax Adjustments and Tax Changes	
15.13	Z-Factor Claim	
15.14	Regulatory Return on Equity – Off-Ramp	
15.15	Advanced Capital Module	
15.16	Incremental Capital Module	
15.17	Summary of Bill Impact	
15.18	Rate Mitigation	
15.19	Conclusion	

[1] "Filing Requirements for Electricity Distribution Rate Applications – Chapter 3 Incentive Rate-Setting Applications", page 2 and Appendix A (page 31), table of OEB Approval(s) Requested

5. Proposed Distribution Rates and Other Charges

The Tariff of Rates and Charges proposed in this application are presented in Appendix B.

6. Proposed Effective Date of Rate Order

Wellington North Power Inc. requests the Ontario Energy Board make its Rate Order effective May 1, 2027.

Wellington North Power Inc. requests that the existing rates be made interim commencing May 1, 2027 in the event there is insufficient time for:

- The Board to issue a Draft Rate Order.
- The Applicant to review and comment on the Draft Rate Order.
- The Board to issue a final Decision and Order in this application for the implementation of the proposed rates and charges as of May 1, 2027.

Wellington North Power Inc. also requests to be permitted to recover the incremental revenue from the effective date to the implementation date if the dates are not aligned.

7. Form of Hearing Requested

Wellington North Power Inc. respectfully requests that, pursuant to Section 34.01 of the Board's *Rules of Practice and Procedure*, that this Incentive Rate-Setting Mechanism ("IRM") application proceeding be conducted by way of written hearing.

8. Notice of Application

Wellington North Power Inc. publishes notices in the weekly local newspaper with the highest circulation in the LDC's service territory. If required, the Applicant would publish the "Notice of Application" for this proceeding in *"The Wellington Advertiser"* - a local weekly community not-paid-for newspaper which has the highest circulation in its service area (a circulation of more than 40,000 newspaper per week.)

9. Distributor's Internet Address

The application will be posted on Wellington North Power Inc.'s website at https://www.wellingtonnorthpower.com/

10. Customers Affected by the Application

All of Wellington North Power Inc.'s customer rate classes may be affected by the 2027 IRM application. The monthly bill impacts, calculated using the OEB's 2027 IRM Rate Generator, are summarized below. These changes do not factor in applicable taxes or the Ontario Electricity Rebate.

Summary of Monthly Bill Impacts

Rate Class	Average Monthly Usage		Total Bill Impact	
	kWh	kW	$	%
Residential	750		($2.03)	-1.18%
General Service <50 kW	2,000		($5.69)	-1.33%
General Service 50–999 kW	49,164	158	($189.78)	-2.12%
General Service 50–999 kW - EV Rate	16,522	375	($399.51)	-7.96%
General Service 1,000–4,999 kW	593,981	1,371	($2,247.43)	-2.24%
Unmetered Scattered Load	16		$0.66	2.32%
Sentinel Lighting	71	0.79	($1.71)	-3.20%
Streetlights	11,120	31	($158.14)	-3.73%

11. Scope of Application

The scope of the Incentive Rate-Setting Mechanism ("IRM") application using the Price Cap IR methodology and supporting evidence consists of:

a) Written Legal Application including:
- Certifications.
- Manager's Summary.

b) Appendices:
- Current (2026) OEB-approved Tariff of Rates and Charges.
- Proposed 2027 Tariff of Rates and Charges.
- Customer Bill Impacts.

c) Evidence as filed on the OEB's web portal:
- IRM Application.
- 2027 IRM Rate Generator Model.
- Commodity Accounts Analysis Workform.
- 2027 IRM Checklist.
- Current (2026) OEB-approved Tariff of Rates and Charges.
- Proposed 2027 Tariff of Rates and Charges.

12. Certification of Evidence – Application

I, Raymond Petersen, Chief Financial Officer of Wellington North Power Inc., certify that this Application and supporting evidence including excel models and appendices, as filed by the utility, is accurate, consistent, and complete to the best of my knowledge.

This application is submitted in accordance with the OEB's Filing Requirements, specifically the "*Filing Requirements for Electricity Distribution Rate Applications – Chapter 3 Incentive Rate Setting Applications*" (issued July 14, 2026).

Furthermore, generative artificial intelligence has not been used to generate any of the contents of this Application.

DATED at Mount Forest, Ontario, this 20th day of October 2026.

All of which is respectfully submitted.



Raymond Petersen

Chief Financial Officer
Wellington North Power Inc.

13. Certification Regarding Personal Information

The OEB's "Filing Requirements" states:

> *"Rule 9A of the OEB's Rules states that "any person filing a document that contains personal information, as that phrase is defined in the Freedom of Information and Protection of Privacy Act, of another person who is not a party to the proceeding shall file two versions of the document"."*

And further,

> *"Accordingly, an application filed with the OEB must include a certification by a senior officer of the distributor stating that the application and any evidence filed in support of the application does not include any personal information unless it is filed in accordance with Rule 9A of the OEB's Rules (and the Practice Direction, as applicable)".*

I, Raymond Petersen, Chief Financial Officer of Wellington North Power Inc., certify that this application and supporting evidence, as filed by the utility, does not include any personal information.

DATED at Mount Forest, Ontario, this 20th day of October 2026.

All of which is respectfully submitted.



Raymond Petersen

Chief Financial Officer

Wellington North Power Inc.

14. Certification of Evidence – Controls & Oversight of Accounts

I, Raymond Petersen, Chief Financial Officer of Wellington North Power Inc. certify that Wellington North Power Inc. has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed as included in the Applicant's application for May 1, 2027 electricity distribution rates.

DATED at Mount Forest, Ontario, this 20th day of October 2026.

All of which is respectfully submitted.



Raymond Petersen

Chief Financial Officer

Wellington North Power Inc.

15. Manager's Summary

Wellington North Power Inc. (WNP) is applying for distribution rates pursuant to an Incentive Rate-setting Mechanism ("IRM") application to set Distribution Rates and Charges to be effective May 1, 2027.

In applying for 2027 electricity distribution rates, WNP has referred to the Ontario Energy Board's Filing Requirements and specifically the "*Filing Requirements for Electricity Distribution Rate Applications – Chapter 3 Incentive Rate Setting Applications*" (issued July 14, 2026).

With this application, WNP has completed and filed the 2027 IRM Rate Generator model, the Commodity Accounts Analysis workform, and the IRM Checklist as provided by the OEB.

The schedule of 'Proposed' Rates and Charges resulting from this IRM application for 2027 distribution rates reflect an adjustment to the Applicant's 2026 rates. The Applicant's 2026 rates were approved by the Board in its Decision and Rate Order for case number EB-2025-0003.

15.1 Annual Adjustment Mechanism

As per "Filing Requirements", current 2026 distribution rates (Monthly Service Change and Distribution Volumetric rate) are to be adjusted using the Price Cap Index included in the OEB's Rate Generator Model.

The Price Cap Index is calculated using three factors:

a) Price Escalator: GDP-IPI
(annual percentage change in Gross Domestic Product Implicit Price Index).
b) Productivity Factor: Industry Total Factor Productivity (TFP).
c) Stretch Factor: Assigned from the PEG Benchmarking Report.

In determining WNP's 2027 distribution rates, the values listed below have been used in the 2027 Rate Generator Model:

a) Price Escalator - the OEB has determined the inflation factor to use is 3.00%.[2]
b) Productivity Factor is 0.0%.
c) Stretch Factor – the PEG Benchmarking report assigned WNP to Cohort II.[3]

The calculated Price Cap Index used to adjust WNP's current 2026 distribution rates is 2.85% as illustrated in the table below:

Price Cap Index Parameters

Factor	Value
Stretch Factor Cohort	II
Price Escalator (GDP-IPI)	3.00%
Less: Productivity Factor	0.00%
Less: Stretch Factor	0.15%
Price Cap Index	2.85%

(As per worksheet 17. Rev2Cost_GDP-IPI of the 2027 Rate Generator model)

15.2 Accuracy of Billing Determinants

WNP confirms the billing determinants that were pre-populated in the 2027 Rate Generator model (worksheet "4. Billing Det. For Def-Var") are accurate and correct.

15.3 Continuation of Specific Service Charges and Loss Factors

Pursuant to the Decision and Rate Order in WNP's 2021 Cost of Service application (EB-2020-0061), the Applicant requests to continue with the existing MicroFIT Services Charge, Specific Service Charges and Loss Factors that were approved in that proceeding.

[2] "2027 Inflation Parameters" letter issued June 11, 2026
[3] "Empirical Research in Support of Incentive Rate-Setting: 2025 Benchmarking Update Report to the Ontario Energy Board – August 2026" Table 5 – Stretch Factor Assignments by Group, page 23.

15.4 Revenue-Cost Ratio Adjustments

The Applicant's Revenue-Cost ratio adjustments were approved in Wellington North Power Inc.'s 2021 Cost of Service application (EB-2020-0061). The Applicant proposes no further adjustments are required in 2026.

15.5 Rate Design for Residential Electricity Customers

As per Board's policy, "*A New Distribution Rate Design for Residential Electricity Customers*"[4], the report required electricity distributors to transition to a fully fixed monthly distribution service charge for residential customers over a four-year period beginning in 2016.

WNP commenced transitioning its Residential customers to a fully fixed monthly distribution service charge in its 2016 Cost of Service rate application (case number EB-2015-0110). As noted in its' 2019 OEB-approved IRM rate application (case number EB-2018-0076), 2019 was the fourth and final rate year of "Residential Rate Design" transition to a fixed charge with no variable volumetric rate for Wellington North Power Inc.'s residential customers.

As the Applicant has transitioned to a 100% fixed monthly distribution service charge for residential customers, WNP is requesting continuance of a fully fixed monthly distribution service charge for residential customers to remain compliant with the OEB's policy.

[4] Board policy "A New Distribution Rate Design for Residential Electricity Customers" (EB-2014-0210), April 2, 2015

15.6 Approval for Adjustments to Current Retail Transmission Service Rates

WNP is applying for an adjustment of its Retail Transmission Service Rates (RTSR) based on a comparison of historical transmission costs adjusted for new Uniform Transition Rates (UTR) levels and revenues generated from existing RTSRs. This approach is expected to minimize variances in the USoA Accounts 1584 and 1586.

On March 31, 2025, the OEB issued "Guideline - Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges" (the "Guideline"). This Guideline outlines the information the Board requires electricity distributors to file when proposing adjustments to their retail transmission service rates. The guideline was used to adjust WNP's RTSR's for 2027.

WNP has calculated the adjustments to the current RTSR as per the Applicant's most recent application (EB-2025-0003) where 2026 Distribution Rates were reviewed and approved. In its 2027 IRM application, the proposed rates are based on the 2025 RRR filing 2.1.5 "Demand and Revenue" kWh and kW metered quantities.

The 2027 Rate Generator model has been updated to reflect the 2027 Preliminary Uniform Transmission Rates ("UTRs) and Sub-Transmission Rates as approved by the OEB[5]. Detailed calculations can be found in the 2027 IRM Rate Generator model (worksheets 10 to 15) with adjusted RTSR's flowing into worksheet "20. Final Tariff Schedule".

Using the 2027 Preliminary UTRs and Sub-Transmission Rates, the proposed adjustment to the current Retail Transmission Service Rates – Network rates are shown below:

Proposed RTSR – Network

Rate Class	Unit	RTSR Network		Change	
		Current	Proposed	$	%
Residential	kWh	$0.0112	$0.0112	$0.0000	0.21%
General Service <50 kW	kW	$0.0104	$0.0104	$0.0000	0.21%
General Service 50 – 999 kW	kW	$4.3167	$4.3259	$0.0092	0.21%
General Service 50 – 999 kW – EV Charging	kW	$0.7338	$0.7354	$0.0016	0.22%
General Service 1,000 – 4,999 kW	kW	$4.5851	$4.5948	$0.0097	0.21%

[5] 2027 Preliminary Uniform Transmission Rates and Hydro One Sub-Transmission Rates - EB-2026-0246, issued October 14, 2026

Rate Class	Unit	RTSR Network		Change	
		Current	Proposed	$	%
Unmetered Scattered Load	kWh	$0.0104	$0.0104	$0.0000	0.20%
Sentinel Lighting	kW	$3.2721	$3.2791	$0.0070	0.21%
Streetlights	kW	$3.2555	$3.2624	$0.0069	0.21%

Using the 2027 Preliminary UTRs and Sub-Transmission Rates, the proposed adjustment to the current Retail Transmission Service Rates – Line and Transformation rates are shown below:

Proposed RTSR - Line & Transformation

Rate Class	Unit	RTSR Line & Transformation		Change	
		Current	Proposed	$	%
Residential	kWh	$0.0092	$0.0090	($0.0002)	-1.72%
General Service <50 kW	kW	$0.0077	$0.0076	($0.0001)	-1.72%
General Service 50 – 999 kW	kW	$3.1230	$3.0693	($0.0537)	-1.72%
General Service 50 – 999 kW – EV Charging	kW	$0.5309	$0.5218	($0.0091)	-1.72%
General Service 1,000 – 4,999 kW	kW	$3.4240	$3.3651	($0.0589)	-1.72%
Unmetered Scattered Load	kWh	$0.0077	$0.0076	($0.0001)	-1.72%
Sentinel Lighting	kW	$2.4648	$2.4225	($0.0423)	-1.72%
Streetlights	kW	$2.4148	$2.3732	($0.0416)	-1.72%

The Applicant requests the opportunity to update the RTSRs included in this IRM application should the RTSRs charged to the distributor change before the rates proposed are approved and implemented.

15.6.1 Electric Vehicle Charging Rate

Section "5 Electric Vehicle Charging (EVC) Rate" of the "Guideline" [6] refers to the implementation of the OEB's EVC Rate applicable to certain Electric Vehicle (EV) charging facilities. And, in the OEB's "Electric Vehicle Charging Rate Overview – Final Report" [7], (the "EV Report") section "6. Implementation Timing" states:

> *"Electricity distributors must begin to make the EVC Rate available to eligible customers in 2026, once their OEB-approved 2026 distribution rates become effective."*

The Applicant confirms the utility made the 'EVC Rate' available once their OEB-approved 2026 distribution rates were effective from May 1, 2026. WNP had one (1) existing customer that met all eligibility requirements to participate in the 'EVC Rate'. The customer completed and submitted an "Opt-In" form for the 'EVC Rate' prior to May 1, 2026. Consequently, WNP has billed the GS 50-999 kW customer using the EVC Rate for this rate class, for electricity consumed from May 1, 2026 onwards.

WNP has verified that the one customer who opted in to the 'EVC' rate is still eligible to be billed using the 'EVC Rate'.

In worksheet "10. RTSR Current Rates" of the 2027 IRM Rate Generator Model, the inputted data relates to the quantities the utility billed its rate classes in 2025. As EVC Rates were effective May 1, 2026, in worksheet "10. RTSR Current Rates" for rate classes 'GS 50 to 999 kW EV Charging' and 'GS 1,000 to 4,999 kW EV Charging', WNP has inputted 0 for both metered kWh consumption and kW demand.

[6] "Guideline - Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges", page 7, section 5: Electric Vehicle Charging (EVC) Rate (issued March 31, 2025)
[7] Electric Vehicle Charging Rate Overview – Final Report: EB-2023-0071 – Electric Vehicle Integration", page 9 (issued March 31, 2025)

15.7 Low Voltage Service Rates

WNP is a fully embedded distributor with Hydro One Networks Inc. being the host distributor. The Applicant's Low Voltage (LV) service rates were last updated in WNP's IRM rate application (EB-2025-0003) for 2026 distribution rates.

In its 2027 IRM rate application, the WNP is requesting its' Low Voltage service rates to be updated. As per "Filing Requirements"[8], WNP has provided the necessary information as required and detailed in the sub-sections below.

15.7.1 Most Recent Low Voltage Costs Charged by Host Distributor

The Applicant has inputted the actual 2025 Low Voltage (LV) costs charged by the host distributor to WNP into the Rate Generator model worksheet "16.1 LV Expense". The table below summarizes the monthly LV costs:

2025 Low Voltage Costs Charged by HONI to WNP

Month	Total LV Cost (excluding HST)
January	$32,723.43
February	$31,191.24
March	$30,176.18
April	$34,860.25
May	$27,755.80
June	$37,817.53
July	$25,318.53
August	$25,425.15
September	$22,882.29
October	$25,119.28
November	$23,088.72
December	$28,094.04
Total	**$344,452.43**

[8] "Filing Requirements for Electricity Distribution Rate Applications – Chapter 3 Incentive Rate Setting Applications", Section 3.2.5 Low Voltage Service Rates (optional), page 9.

15.7.2 5-year Historical Low Voltage Costs Charged by Host Distributor

The table below summarizes the actual Low Voltage Costs charged by the host distributor to WNP for the 5-year period of 2021 to 2025.

Actual Low Voltage Costs for the Last 5-years

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Year over Year Change
2021	$42,159	$ 51,672	$41,458	$39,678	$41,738	$47,193	$47,254	$48,806	$ 42,819	$41,475	$ 44,551	$ 51,400	**$540,203**	
2022	$33,074	$ 32,596	$34,601	$38,785	$31,674	$33,195	$33,124	$40,341	$ 31,116	$30,543	$ 32,288	$ 32,951	**$404,287**	-25%
2023	$30,646	$ 41,357	$30,113	$28,954	$30,438	$31,196	$38,786	$28,820	$ 40,372	$30,831	$ 29,248	$ 29,770	**$390,533**	-3%
2024	$32,278	$ 31,145	$30,953	$31,169	$31,687	$33,956	$41,870	$40,252	$ 38,954	$41,236	$ 37,275	$ 39,970	**$430,744**	10%
2025	$32,723	$ 31,191	$30,176	$34,860	$27,756	$37,818	$25,319	$25,425	$ 22,882	$25,119	$ 23,089	$ 28,094	**$344,452**	-20%

LS	Line-switching occurred
Rates	New RTSR rates implemented

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

1) The orange shaded cells indicate months when new OEB-approved RTSR rates were implemented by the host distributor, namely:

Implementation Date	OEB Case Number	Comments
January 1, 2021	EB-2020-0030	New RTSR rates with new Volumetric Rate Riders plus Earning Shared Mechanism Rate Riders (Fixed and Volumetric Rate Riders).
January 1, 2022	EB-2021-0032	New RTSR rates with Deferred Tax Rate Riders (Fixed and Volumetric Rate Riders).
January 1, 2023	EB-2021-0110	New RTSR rates with Deferred Tax Rate Riders (Fixed and Volumetric rates) and Deferral/ Variance Account Rate Riders.
January 1, 2024	EB-2023-0030	New RTSR rates with Deferral/ Variance Account Rate Riders (volumetric).
July 1, 2024	EB-2023-0030	Additional volumetric Rate Riders to HONI invoice - (Rate Rider Disposition of Acct 1595 and Group 1 Def/Var account - 2024)
January 1, 2025	EB-2024-0032	New RTSR rates with Deferral/ Variance Account Rate Riders (volumetric).

2) The green shaded cells indicate months where the host distributor applied a double-peak demand charge to its' monthly invoice to WNP.

   In December 2016, WNP energized a new second 44 kV line to supply the Town of Mount Forest – one of the LDC's service territories. This new 44 kV line was constructed by WNP and HONI. New Primary Meter Equipment (PME) was installed at the demarcation point between HONI and WNP and consequently, this was a new delivery point that HONI can charge WNP.

The Town of Mount Forest's monthly peak demand is typically between 9,000 kW to 11,000 kW. With two 44 kV lines supplying Mount Forest, the combined kW demand of both lines therefore should be between 9,000 kW and 11,000 kW per month (not accounting for outages and major events). Since the energization of a second 44 kV line, there have been instances where HONI has invoiced WNP a "double-peak demand charge," i.e. the aggregated peak demand for the two PME metered supply points has been in excess of 11,000 kW.

The table below summarizes the instances when line-switching occurred over the past 5-years:

Line-Switching Summary 2021-2025

Month	Situation	Double-peak Demand Charged?
Feb-2021	WNP requested line-switching to transfer load to allow WNP crews to safely replace a critical 44 kV pole damaged by a snowplough.	Yes
Mar-2022	Line switching (overnight only) to allow HONI crews to replace a downed Sub-transmission pole - HONI requested.	Yes
Apr-2022	Line switching (6.5 hours only - same day) - HONI requested.	Yes
Aug-2022	Line switching for HONI switch maintenance - HONI requested.	Yes
Feb-2023	HONI power outage on Feb 17, 2023 resulting in switching load from Palmerston supply to Hanover supply.	Yes
Jul-2023	WNP requested switching to transfer load in Mount Forest to allow pole-line construction work.	Yes
Sep-2023	Line switching to transfer back to normal configuration (switching from July 2023).	Yes
2024	No line switching occurred	
Apr-2025	HONI power outage on April 4, 2025 resulting in switching load from Hanover to Palmerston supply to allow HONI to replace a broken pole north of switch	Yes
Oct-2025	MVA damaging HONI TX pole causing outage at HONI's Neustadt DS and Holstein DS resulting in a Loss of Supply to LDC Wellington North Power Inc (Mount Forest and Holstein). Load switched from Hanover to Palmerston for several hours to feed WNP and HONI customers.	No
Dec-2025	Fault downstream of the KER reclosure resulting in a Loss of Supply to LDC Wellington North Power Inc (Mount Forest). High winds and ice on lines caused galloping powerlines. Line switching to feed all of Mount Forest from Hanover (not Palmerston) occurred on Dec 19 at approx. 6:30pm. Returned to normal configuration on Dec 23 at approx. 4:30pm	Yes

Reasons for why double peak demand billing occurs and the effect to the monthly invoices charged by the host distributor to WNP were discussed in the Applicant's 2021 Cost of Service application (EB-2020-0061)[9] and the LDC's 2019 IRM application (EB-2018-0076)[10].

The OEB has established a "Working Group" to gather and analyze information as well as provide recommendations relating to double-peak billing and gross load billing exemptions. The OEB's Decision and Rate Order "Generic Hearing on Uniform Transmission Rates – Phase 2" (EB-2022-0325) established double peak billing refunds only for planned transmission outages, and only for Uniform Transmission Rates (UTR) charges. WNP is an embedded distributor connected to Hydro One distribution lines (not Hydro One transmission line). Since the OEB's decision applies exclusively to planned transmission outages that affect UTR charges, and WNP does not pay UTR charges, WNP is not eligible for double peak billing refunds. (The OEB is continuing the "Working Group" as the regulator acknowledges that embedded distributors, like WNP, are affected by double-peak billing. "*The Working Group may also examine and propose options for calculating double-peak billing refunds to embedded Distributors*".[11])

[9] Cost of Service application EB-2021-0061 Exhibit 8 Rate Design section "8.1.13 Low Voltage Service Rates" (pages 28 to 35); and Applicant's Interrogatory Responses (EB-2020-061), filed February 8, 2021, response to 8-Staff-78 (pages 190 - 191), response to 8.0-VECC-55 (pages 192 - 193), response to 8.0-VECC-60 (page 194)

[10] IRM application EB-2018-0076 Applicant Response to OEB Staff Questions, filed January 11, 2019, response to Staff Question-3 (pages 4 to 6)

[11] Decision and Rate Order: Generic Hearing on Uniform Transmission Rates – Phase 2, (EB-2022-0325) Section 5.1 Implementation of Double-Peak Billing Refunds, page 35 (issued November 27, 2025)

15.7.3 Support for the Updated Low Voltage Costs

The 'Service Points' and 'Low Voltage Charges' charged by the host distributor to WNP for the most recent annual year (2025) are:

Supply Point LV Charges for 2025

Supply Point	Service Type	Charge
Hanover TS	Sub-Transmission	Common ST Lines
		Monthly Service Charge
		Rate Riders (Volumetric)
Fergus TS: Arthur PME#1	Sub-Transmission	Common ST Lines
		Monthly Service Charge
		Rate Riders (Volumetric)
Palmerston TS: Mount Forest South	Sub-Transmission	Common ST Lines
		Monthly Service Charge
		Rate Riders (Volumetric)
Hanover TS: Holstein PME Feeder 3	Sub-Transmission	Monthly Service Charge
		Facility charges for connection to Low Voltage Distribution Station (LVDS – Low)

15.7.4 Allocation of Low Voltage Costs to Customer Classes

The table below illustrates the Low Voltage (LV) allocation percentages as OEB-approved in WNP's 2021 Cost of Service application (EB-2020-0061); the utility's OEB-approved 2026 IRM Application (EB-2025-0003); and the proposed allocations as calculated in the 2027 IRM Rate Generator model[12].

OEB-approved & Proposed Allocation of LV Costs to Customer Rate Classes

Rate Class	Cost of Service Approved LV Allocation	Allocation Approved in 2026 IRM Application	2027 Proposed LV Allocation
Residential	30.28%	28.91%	30.05%
General Service <50 kW	10.79%	9.05%	8.86%
General Service 50-999 kW	19.20%	22.44%	25.88%
General Service 1,000 – 4,999 kW	39.52%	39.43%	35.05%
Unmetered Scattered Load	0.01%	0.01%	0.01%
Sentinel Lighting	0.02%	0.01%	0.01%
Street Lighting	0.18%	0.15%	0.15%
Total	100.00%	100.00%	100.00%

15.7.5 Proposed Low Voltage Service Rates by Rate Class

The table below shows the current Low Voltage (LV) Service Rate billed by WNP to its customers and the Proposed LV Service Rates as calculated by the 2027 IRM Rate Generator model[13]. The Proposed 2027 LV Service Rates for all rate classes are lower than the current 2026 rates.

Current versus Proposed Low Voltage Service Rates by Customer Rate Classes

Rate Class	Unit	2026 LV Service Rate	Proposed 2027 LV Service Rate	Change
Residential	kWh	$0.0043	$0.0033	-$0.0010
General Service <50 kW	kWh	$0.0036	$0.0028	-$0.0008
General Service 50-999 kW	kW	$1.3142	$1.0711	-$0.2431
General Service 1,000 – 4,999 kW	kW	$1.5115	$1.1744	-$0.3371
Unmetered Scattered Load	kWh	$0.0036	$0.0028	-$0.0008
Sentinel Lighting	kW	$1.0881	$0.8454	-$0.2427
Street Lighting	kW	$1.0660	$0.8282	-$0.2378

In its 2027 IRM application, the Applicant is requesting approval of the LV Service Rates billed to its customers as proposed in the table above.

[12] 2027 IRM Rate Generator model, tab "16.2 LV Service Rate"
[13] 2027 IRM Rate Generator model, tab "16.2 LV Service Rate"

15.8 Group 1 Deferral and Variance Accounts Disposition / Recovery

In the "Filing Requirements", section 3.2.6 "*Review and Disposition Group 1 Deferral and Variance Account Balances*" refers to the Report of the Board on Electricity Distributors' Deferral and Variance Account Report (the "EDDVAR Report"). Under the Price Cap IR, the distributors' Group 1 audited balances will be reviewed and disposed if the pre-set disposition threshold of $0.001 per kWh (debit or credit) is exceeded. For 2027 IRM applications, distributors are required to file the Group 1 balances as of December 31, 2025 to determine if the threshold has been exceeded.

WNP has updated the deferral / variance continuity schedule in the 2027 IRM Rate Generator model (worksheet "3. Continuity Schedule") using account balances as of December 31, 2025.

The Applicant confirms that no adjustments have been made to the DVA balances previously approved by the OEB on a Final Basis.[14]

The outcome of completing the continuity schedule is that the threshold has been exceeded as illustrated below[15]:

Threshold Test

Total Claim (including Account 1568)	($231,713)
Total Claim for Threshold Test (All Group 1 Accounts)	($231,713)
Threshold Test (Total claim per kWh)	($0.0021)
Claim does meet the threshold test.	**YES**

By way of this Application, WNP is seeking approval to dispose of balances in the Group 1 Deferral and Variance accounts with Rate Riders recovery/disposal over 1 year period because the threshold was exceeded.

[14] "Filing Requirements for Electricity Distribution Rate Applications – Chapter 3 Incentive Rate Setting Applications" (issued July 14, 2026), Section 3.2.6 page 11 "A distributor must make a statement as to whether it has made any adjustments to DVA balances that were previously approved by the OEB on a final basis."
[15] As per worksheet "4. Billing Det. For Def-Var Balances" of the 2027 IRM Rate Generator Model

15.8.1 Group 1 Deferral and Variance Accounts

The Group 1 disposition account balances are itemized in the Continuity Schedule of the Rate Generator Model for principal and interest balances as of December 31, 2025, plus interest for the intervening 16 months until disposition occurs. WNP has used the deferral and variance accounts prescribed interest rates as published by the OEB,[16] namely:

Interest Rates

Period	Deferral and Variance Accounts Prescribed Interest Rate	Comments
Q1 2026	2.55%	OEB-published rate
Q2 2026	2.55%	OEB-published rate
Q3 2026	2.55%	OEB-published rate
Q4 2026	2.87%	OEB-published rate
January 1, 2027 to April 30, 2027	2.87%	Applied Q4 2026 rate

WNP does have some variances on the Continuity Schedule when compared to the balances as reported in the utility's RRR 2025 filings.

Explanations of Continuity Schedule Variances:

(i) Wholesale Market Service Charge:
The difference in the Wholesale Market Service Charge is equal to the balances in the "WMS – Sub-account CBR Class B" as expected.

(ii) Global Adjustment:
The difference resulted from a change in the billed kWh versus the unbilled estimate. The corresponding dollar is itemized in the Commodity Accounts Analysis Workform, and a corresponding entry was also made in the Continuity Schedule.

(iii) Rounding:
All accounts with a variance of (1) or 1 are rounding issues.

[16] Prescribed interest rates as posted by the OEB taken from https://www.oeb.ca/regulatory-rules-and-documents/rules-codes-and-requirements/prescribed-interest-rates

15.8.2 Wholesale Market Participants

WNP does not have any Wholesale Market Participants.

15.8.3 Global Adjustment

WNP's non-RPP Class B customers are billed using the IESO's Global Adjustment 2nd Estimate as posted on the IESO's website. The GA variance account 1589 RSVA – Global Adjustment captures the difference between the amounts billed to the non-RPP customers on 2nd Estimate and the actual amount paid by WNP to the IESO for non-RPP customers.

Class A customers are billed their share of the actual Global Adjustment, charged by the IESO, based on their individual Peak Demand Factor.

15.8.4 Commodity Accounts Analysis Workform

In WNP's 2026 IRM application (EB-2025-0003) the Applicant received OEB-approval to dispose of Account 1588 and Account 1589 account balances as of December 31, 2024 on a Final Basis. Consequently, with this 2027 IRM application, WNP is filing a copy of its' "Commodity Accounts Analysis Workform" for the year of 2025.

15.8.5 Description of IESO Settlement Process for Class A & B Customers

The approach WNP settles with the IESO is determined by whether:

a) The customer is a Regulated Price Plan ("RPP") consumer; and
b) The customer is a Class A or Class B consumer.

It is not dependent on the rate class.
WNP's customer classification process can be summarized as follows:

Class A Customers.
On an annual basis, the average monthly peak demand for all GS>50 kW customers is reviewed to determine if any customers qualify as a Class A customer for the next IESO's Industrial Conservation Initiative (ICI) adjustment period. Opted-in ICI Program Class A

customers are billed using their peak demand factor (PDF) multiplied by the actual total monthly Global Adjustment published by the IESO. The amount billed to Class A customers for Class A GA is equal to the amount charged by the IESO for Class A GA (charge type 147). WNP conducts monthly validation to ensure the amount billed to Class A customers for Class A GA equals the amount billed by the IESO for Class GA so the resulting Class A GA variance is always zero.

Class B Customers.

For its' Class B customers, WNP confirms customer eligibility for the RPP as prescribed in Ontario Regulation 95/05 through monthly bill testing and upon set-up. Residential and GS<50 kW customers that are residential complexes are eligible and must self-declare the number of units. For General Service>50 kW customers not otherwise eligible and using at least 150,000 kWh but no more than 250,000 kWh per year, WNP reviews the general service accounts annually to determine low volume status based on the most recent calendar year. The accounts are reviewed and changes are approved by the Regulatory Manager to take effect in the next billing period.

If a customer enrolls with a retailer, the billing system flags the account to exclude it from the RPP settlement process. Any customers enrolled with a retailer or paying the Ontario Electricity Market Price (OEMP)[17] and not a Class A customer, pay Class B GA and are charged the GA 2nd Estimate rate on their monthly invoice.

All customers are billed monthly, on a calendar month basis, for the actual consumption in the prior month (i.e. January 1st to January 31st consumption is billed to customers in February).

WNP confirms that GA rate is applied consistently for all billing and unbilled revenue transactions for all non-RPP Class B customers in all rate classes.

RPP/TOU Settlement Process

For the settlement month, WNP uses the:

- GA 2nd Estimate Rate as posted on the IESO's website.
- Current actual month Net System Load Shape (NSLS) Weighted Average Price (WAP) price from Utilismart (retailer settlement provider).

[17] The Hourly Ontario Energy Price (HOEP) was replaced with the Ontario Electricity Market Price (OEMP) effective May 1, 2025 as part of the IESO's Market Renewal Program

- GA Actual Rate, as posted on the IESO's website, is used for the true-up reconciliation with variances recorded in RSVA Power 1588 and RSVA GA 1589 accounts on a monthly basis.

When submitting the monthly RPP/TOU submission via the IESO Portal, WNP uses a bottom-up approach. To calculate the initial IESO settlement monthly submission, WNP uses:

Calculation	Description	Source
Start	Wholesale kWh consumption	3rd party settlement service provider
Less:	Non-RPP kWh: Retailer customers interval metered (MIST) data	3rd party settlement service provider
Less:	Non-RPP kWh: Retailer-enrolled Residential & GS<50 kW customers	Monthly metered data
Less:	Streetlights (due to being billed on Spot pricing – i.e. non RPP)	3rd party settlement service provider
Add:	MicroFIT and FIT generation kWh energy volume	3rd party settlement service provider
Equals	Net System Load Shape (NSLS) – this represents the RPP kWh consumption	

IESO Settlement of RPP kWh – market price
The NSLS is the estimated RPP kWh consumption and is split between:

a) Actual current month consumption data for Street Light customers from Utilismart.
b) Actual current month metered Time-of-Use On-peak, Mid-peak and Off-peak data for TOU RPP customers.
c) Actual Tier 1 and Tier 2 consumption data for RPP Residential and General Service <50 kW customers (i.e. opted from TOU pricing to Tiered pricing).
d) Actual current month metered Ultra Low Overnight consumption data split by Ultra Low Overnight, On-peak, Mid-peak, and Off-peak data (i.e. opted from TOU pricing to ULO pricing).
e) Tier 1 and Tier 2 consumption data for Unmetered Scattered Load (USL) and Sentinel customers billed on RPP based on prior month actual RPP billed.

For each RPP category, the associated RPP pricing less a monthly weighted average price is used to derive RPP settlement amounts with the IESO.

WNP validates the above with a top-down approach by comparing the actual month Net System Load Shape (NSLS) provided by Utilismart, and then deducts the non-RPP data, gathered from our billing system, to validate the RPP volume. The above usage data is also

compared to actual billed data in the following month to confirm that the usages used in the submission are accurate and any differences are immaterial.

True-Up Process

Once the IESO publishes the Final GA rate for the month (typically the 14th day after the consumption month), WNP updates the spreadsheet model with this rate. The model calculates the monetary variance between the billed 2nd GA Estimate and the Actual GA rate on the kWh consumption submitted to the IESO on/before 6th business day. Any monetary variance is applied to next month's IESO submission.

When the IESO invoice is received, based on the division of the RPP consumption from non-RPP consumption, the GA invoice amount is either allocated to the cost of power or GA.

Having the final GA values on the IESO invoice also enables the calculation of variances from the information submitted in the 1598 filing. This information is then submitted as part of the 1598 filing to the IESO the following month.

Quarterly Reconciliation

WNP extracts actual customer RPP billed data from its billing system for the prior quarter quarterly basis and compares it to the data filed with the IESO for the corresponding period to ensure the accuracy of the submission is maintained on a regular basis.

The GA Analysis Workform is also used by WNP to verify actual data used above is accurate and posted to the appropriate accounts. Any reconciling differences are accrued into the appropriate fiscal year and settled in the month when the reconciliation is complete.

Embedded Generation

The settlement with the IESO relating to embedded generation (FIT and MicroFIT) is performed using the difference between the contract price and the Ontario Electricity Market Price (OEMP)[18].

Class A Customers Usage

WNP also submits the actual current month's volume of Class A customer usage to the IESO.

The Embedded Generation and Class A customer actual current month usage are retrieved from Utilismart.

[18] The Hourly Ontario Energy Price (HOEP) was replaced with the Ontario Electricity Market Price (OEMP) effective May 1, 2025 as part of the IESO's Market Renewal Program

Embedded Distributors

WNP confirms that it has no embedded distribution customers.

Control & Oversight

In terms of Control and Oversight, WNP follows a substantive approach using reconciliation procedures to ensure accuracy and completeness for the settlement submission process where possible. Prior to submitting monthly settlement submissions to the IESO, information is prepared by the Regulatory Manager and then reviewed and validated by the Chief Financial Officer.

Furthermore, WNP does monthly bill validation for each class of customer when producing monthly bills which involves checking the various charges based on approved rates and ensures all correct general ledger accounts are used.

15.8.6 Commodity Accounts 1588 and 1589

WNP confirms that it follows the OEB's letter dated May 23, 2017 "*Guidance on the Disposition of Accounts 1588 and 1589*" and acknowledges that:

a) RPP settlement true-up claims are conducted monthly.
b) The balances in WNP's RSVA Power (1588) and Global Adjustment (1589) variance accounts reflect RPP settlement amounts for the period January 2025 to December 2025.

In WNP's 2026 IRM application (EB-2025-0003), the Applicant received OEB-approval to dispose of commodity accounts Account 1588 and Account 1589 account balances as of December 31, 2024 on a Final Basis.

WNP also confirms that it has appropriate controls, processes, and systems in place to:

a) Accurately and on a timely basis calculate RPP transactions and claims to the IESO.
b) Provide reasonable assurance of the validity and accuracy of RPP claims.
c) Accurately describe the processes conducted to submit RPP claims to the IESO if requested.
d) Determine the amount of the settlement claims that pertain to RPP true-up adjustments for the previous fiscal year.

As noted in section "15.8.8 Capacity Based Recovery (CBR) , WNP had no (0) customers who switched from Class B to Class A during 2025.

15.8.7 Status Update on Implementation of New Accounting Guidance

The Addendum to Filing Requirements for Electricity Distribution Rate Applications released on July 15, 2019 states:

> "*distributors are to provide a status update on the implementation of the new accounting guidance, a review of historical balances, results of the review, and any adjustments made to account balances.*"

WNP confirms it has implemented the new accounting guidance related to Accounts 1588 and 1589[19] as per OEB's letter. The LDC implemented the OEB's accounting guidance in September 2019 which included a review of balances from January 1, 2019 onwards.

15.8.8 Capacity Based Recovery (CBR)

WNP has followed the "Accounting Guidance on Capacity Based Recovery" issued by the OEB on July 25, 2016. The variance recorded in Account 1580 – Variances – WMS, sub-account CBR Class B is the difference between the billed Wholesale Market Services (WMS) revenues and the charges from the IESO under Charge Type 1351. Class A customers are billed their share of the actual Capacity Based Recovery, charged by the IESO under Charge Type 1350, based on their respective Peak Demand Factor.

In this IRM rate application, WNP is requesting disposal of CBR balance as of December 31, 2025.

Number of Class A Customers (switching from Class B to Class A):
In 2025, WNP had eight (8) customers who were Class A customers for the full year and no (0) customers switching from Class B to Class A during the year. WNP has inputted consumption kWh and demand kW into worksheet "6. Class A Consumption Data" of the Rate Generator model to reflect all eight (8) customers being billed as Class A for the full year of 2025.

Number of Class A Customers Switching to Class B:
In 2025, WNP had no (0) customers who switched from Class A to Class B during the year.

[19] OEB letter to all LDCs "Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment" issued February 21, 2019

15.8.9 Account 1595 Disposition – Rate Year 2021

In WNP's 2021 Cost of Service application (EB-2020-0061), the Applicant received OEB-approval to dispose of Group 1 and Group 2 account balances as of December 31, 2019 on a Final Basis. The approved Rate Riders for disposition of Group 1 deferral/variance accounts and Group 2 deferral/variance accounts, including Lost Revenue Adjustment Mechanism Account, was for a two-year period from May 1, 2021 to April 30, 2023.

With the Rate Riders expiring April 30, 2023, the balance of sub-account 1595 (2021) is eligible to be disposed after the account balance as of December 31, 2025 which is two years after the rate riders' expiration has been audited. Therefore, WNP is requesting disposal of the residual balance in the 1595 Account (2021) on a Final basis.

1595 Account – 2021 Rate Year: Residual Balance:

The table below summarizes the residual balances for the 1595 Account - 2021 Rate Year:

Account 1595 – Rate Year 2021: Approved Balances for Disposition versus Rate Riders Amounts Returned/Collected

Rate Rider	Total Balance Approved for Disposition (EB-2020-0061)	Rider Amounts Returned / Collected	Total Residual Balance	Variance
Disposition of Group 1 & 2 Deferral / Variance Accounts (2021)	$292,758	$324,509	-$31,751	-10.8%
Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAM-VA) (2021)	$65,869	$68,270	-$2,401	-3.6%
Disposition of Global Adjustment Account (2021)	-$13,757	-$18,149	$4,392	-31.9%
Total Group 1 & Group 2 & LRAM-VA	$344,870	$374,631	-$29,760	-8.6%

Explanation for Variance:

The percentage variance in the above table is calculated by the "*Total Residual Balance*" divided by the "*Total Balance Approved for Disposition*". For WNP, this variance has been caused by the difference between the forecasted billing determinants (i.e. kWh consumption and kW demand quantities as well as number of customers) used to derive Rate Riders and the actual billing determinants.

During the years of 2021 to 2023, WNP experienced an increase in the number of customers higher than the forecasted numbers in its 2021 Cost of Service application. The table below illustrates the difference between the approved forecasted number of customers / connections from WNP's 2021 Cost of Service (EB-2020-0061) and the annual number of customers / connections at year-end of 2021, 2022 and 2023:

Difference between Forecasted Customers / Connections and Actual Customers / Connections in 2021, 2022 and 2023.

2021 Cost Of Service Customer Forecast (EB-2020-0061)			2021 Actual Customers/Connections		Difference - Actual v Forecast			
Rate Class	Customers	Connections	Customers	Connections	Customers	%	Connections	%
Residential	3,355		3,420		65	*2%*		
General Service <50 kW	468		475		7	*1%*		
General Service 50 - 999 kW	34		41		7	*20%*		
General Service 1,000 - 4,999 kW	5		6		1	*20%*		
Unmetered Scattered Load		2		2			0	*0%*
Sentinel Lights		23		21			-2	*-9%*
Streetlights		924		924			0	*0%*
Sub-Total	3,862	949	3,942	947	80	*44%*	-2	*-9%*
Total	**4,811**		**4,889**		**78**			

2021 Cost Of Service Customer Forecast (EB-2020-0061)			2022 Actual Customers/Connections		Difference - Actual v Forecast			
Rate Class	Customers	Connections	Customers	Connections	Customers	%	Connections	%
Residential	3,355		3,521		166	*5%*		
General Service <50 kW	468		486		18	*4%*		
General Service 50 - 999 kW	34		39		5	*15%*		
General Service 1,000 - 4,999 kW	5		7		2	*40%*		
Unmetered Scattered Load		2		2			0	*0%*
Sentinel Lights		23		17			-6	*-26%*
Streetlights		924		950			26	*3%*
Sub-Total	3,862	949	4,053	969	191	*63%*	20	*-23%*
Total	**4,811**		**5,022**		**211**			

2021 Cost Of Service Customer Forecast (EB-2020-0061)			2023 Actual Customers/Connections		Difference - Actual v Forecast			
Rate Class	Customers	Connections	Customers	Connections	Customers	%	Connections	%
Residential	3,355		3,693		338	*10%*		
General Service <50 kW	468		502		34	*7%*		
General Service 50 - 999 kW	34		42		8	*23%*		
General Service 1,000 - 4,999 kW	5		6		1	*20%*		
Unmetered Scattered Load		2		4			2	*100%*
Sentinel Lights		23		16			-7	*-30%*
Streetlights		924		972			48	*5%*
Sub-Total	3,862	949	4,243	992	381	*61%*	43	*75%*
Total	**4,811**		**5,235**		**424**			

Historically, WNP's annual growth rate for its residential customer-rate class has typically been 0.7% per year. As per table above, the residential customer growth rate for years 2021, 2022 and 2023 was higher than this historical trend. For example, the 2023 YE number of residential customers was 3,693 which is 10% higher than the forecast of 3,355 customers as used in WNP's 2021 Cost of Service application. This was growth primarily due to a new sub-division resulting in 200 new residential services being connected

starting December 2022 as well as several new multi-unit residential apartment buildings. These new connections were not included in WNP's 2021 Cost of Service Load Forecast when it was prepared and submitted in November 2020.

The table below illustrates the difference between the approved forecasted billing quantities from WNP's 2021 Cost of Service (EB-2020-0061), the annual actual billed kWh and kW quantities at year-end of 2021, 2022 and 2023:

Difference between Forecasted Billing Quantities and Actual Billed Quantities 2021, 2022 and 2023

2021 Cost Of Service Load Forecast (EB-2020-0061)			2021 Actual Usage		Difference - Actual v Forecast			
Rate Class	kWh	kW	kWh	kW	kWh	kWh %	kW	kW %
Residential	25,765,404		27,101,446		1,336,042	5%		
General Service <50 kW	11,136,665		10,488,029		-648,637	-6%		
General Service 50 - 999 kW	18,284,534	51,267	19,422,832	56,372	1,138,298	6%	5,104	10%
General Service 1,000 - 4,999 kW	42,766,148	96,230	41,608,329	103,100	-1,157,819	-3%	6,870	7%
Unmetered Scattered Load	6,288		6,837		549	9%		
Sentinel Lights	19,673	55	18,021	53	-1,652	-8%	-2	-3%
Streetlights	229,833	632	216,411	596	-13,422	-6%	-36	-6%
Total	**98,208,546**	**148,185**	**98,861,905**	**160,122**	**653,359**	1%	**11,937**	8%
	Metered without Loss		*Metered without Loss*		*Metered without Loss*			

2021 Cost Of Service Load Forecast (EB-2020-0061)			2022 Actual Usage		Difference - Actual v Forecast			
Rate Class	kWh	kW	kWh	kW	kWh	kWh %	kW	kW %
Residential	25,765,404		27,747,635		1,982,231	8%		
General Service <50 kW	11,136,665		10,762,824		-373,841	-3%		
General Service 50 - 999 kW	18,284,534	51,267	19,919,660	61,064	1,635,126	9%	9,797	19%
General Service 1,000 - 4,999 kW	42,766,148	96,230	46,600,530	113,081	3,834,382	9%	16,851	18%
Unmetered Scattered Load	6,288		7,449		1,161	18%		
Sentinel Lights	19,673	55	16,674	46	-2,999	-15%	-8	-15%
Streetlights	229,833	632	210,280	577	-19,553	-9%	-55	-9%
Total	**98,208,546**	**148,185**	**105,265,053**	**174,769**	**7,056,507**	7%	**26,584**	18%
	Metered without Loss		*Metered without Loss*		*Metered without Loss*			

2021 Cost Of Service Load Forecast (EB-2020-0061)			2023 Actual Usage		Difference - Actual v Forecast			
Rate Class	kWh	kW	kWh	kW	kWh	kWh %	kW	kW %
Residential	25,765,404		27,396,044		1,630,640	6%		
General Service <50 kW	11,136,665		10,741,401		-395,264	-4%		
General Service 50 - 999 kW	18,284,534	51,267	21,439,313	68,194	3,154,778	17%	16,927	33%
General Service 1,000 - 4,999 kW	42,766,148	96,230	53,129,513	116,316	10,363,365	24%	20,086	21%
Unmetered Scattered Load	6,288		8,865		2,577	41%		
Sentinel Lights	19,673	55	13,856	38	-5,817	-30%	-16	-30%
Streetlights	229,833	632	224,617	619	-5,216	-2%	-14	-2%
Total	**98,208,546**	**148,185**	**112,953,608**	**185,167**	**14,745,062**	15%	**36,982**	25%
	Metered without Loss		*Metered without Loss*		*Metered without Loss*			

With an increase in the number of residential customers, there has been corresponding increase in energy usage, with kWh consumption being 5%, 8% and 6% higher than forecasted for years 2021, 2022 and 2023 respectively.

WNP has also experienced an increase in energy usage in commercial and industrial rate classes including:

a) In 2021, WNP connected a new GS 1,000-4,999 kW service. From April 2021, the customer has increased their usage and demand at the facility, with an average monthly consumption of 220,000 kWh and an average monthly demand of 1,230 kW.
b) Since November 2021, one industrial customer's usage in rate class GS 50-999 kW has increased significantly with an average monthly demand of 805 kW. This increase has been due to the customer closing one of is facilities in Brampton and shifting production to WNP's service area. Prior to this date, the average monthly demand at this service was approx. 68 kW and this lower demand value was used when preparing WNP's 2021 Cost of Service application.

As a result of WNP having a higher number of customer / connections and increased kWh consumption / kW demand, the utility collected higher revenues from the 2021 approved Rate Riders.

Variance to Continuity Schedule:

There is a difference between the amount recorded for Account 1595 – 2021 Rate Year in the Continuity Schedule and the revenues collected from the 2021 Rate Riders as noted below:

Difference between Continuity Schedule and Rate Rider Revenues

	Continuity Schedule	Rate Rider Revenues Collected / Returned	Difference
Account 1595 Disposition & Recovery / Refund of Regulatory Balances (2021)	-$47,657	-$29,760	-$17,897

In WNP's 2021 Cost of Service application (EB-2020-0061), the OEB-approved DVA Continuity Schedule included calculations for (a) "Global Adjustment (GA) Allocation" and (b) "Capacity Based-Recovery (CBR) Allocation" for six (6) customers who transitioned from Class B to Class A. The GA and the CBR amounts were for the period when the customers were a Class B customer. The tables below are replicated from the 2021 OEB-approved DVA Continuity Schedule:

Worksheet "6.1a GA Allocation" from
2021 Cost of Service DVA Continuity Schedule (EB-2020-0061)

Customer	Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1	17,200,388	10.89%	-$2,653	-$221
Customer 2	37,290,121	23.61%	-$5,753	-$479
Customer 3	17,877,158	11.32%	-$2,758	-$230
Customer 4	27,700,358	17.54%	-$4,273	-$356
Customer 5	17,619,927	11.15%	-$2,718	-$227
Customer 6	40,275,599	25.50%	-$6,213	-$518
Total	**157,963,553**	**100.00%**	**-$24,369**	

* Prior to the 2021 Cost of Service application, WNP disposed of Account 1589 GA Balance in 2016.

Worksheet "6.2a GBR B_ Allocation" from
2021 Cost of Service DVA Continuity Schedule (EB-2020-0061)

Customer	Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	% of kWh	Customer Specific GA Allocation for the Period When They Were a Class B customer	Monthly Equal Payments
Customer 1	17,200,388	10.89%	$1,289	$107
Customer 2	37,290,121	23.61%	$2,794	$233
Customer 3	17,877,158	11.32%	$1,340	$112
Customer 4	27,700,358	17.54%	$2,076	$173
Customer 5	17,619,927	11.15%	$1,320	$110
Customer 6	40,275,599	25.50%	$3,018	$252
Total	**157,963,553**	**100.00%**	**$11,837**	

* Prior to the 2021 Cost of Service application, WNP had never disposed Account 1580 CBR Class B balance.

As per OEB requirements, WNP returned the GA balance and collected CBR balance, noted in the above tables, through 12-equal monthly adjustments for the six (6) customers. These adjustments were applied to these 6 customers bills commencing May 1, 2021 and ending April 30, 2022.

Unfortunately, the GA revenues disposed and CBR revenues collected from these 6 transition customers was incorrectly recorded to Account 1588 Cost of Power. These

revenues should have been recorded to the Disposition of Group 1 & 2 Deferral / Variance Accounts (2021).

As a result, the Continuity Schedule in the 2027 Rate Generator model for Account 1595 – 2021 Rate Year is overstated by $12,532 – the correct balance for this account should be ($35,125) calculated by:

	2027 Continuity Schedule as Filed (YE 2025)	GA Balance Credited to Class B Transitioned Customers	GA Balance Collected from Class B Transitioned Customers	**Correct 2027 Continuity Schedule** (YE 2025)
	A	B	C	D = A + B+C
Account 1595 Disposition & Recovery / Refund of Regulatory Balances (2021)	-$47,657*	$24,369	-$11,837	-$35,125
		[net of these amounts is $12,532]		
* *Includes projected interest for January 1, 2026 to April 30, 2027 on the 2025 year-end balance.*				

WNP regrets this accounting error. The LDC has checked all fixed monthly Miscellaneous Charges, approved by the OEB through an IRM application, which have been applied since May 2022 onwards for when a customer transitions between Class A to Class B or Class B to Class A; and WNP confirms that all revenues collected or disposed using this methodology are being correctly recorded to the corresponding Account 1595 rate year account.

Because of this accounting error, WNP is <u>not</u> requesting the Continuity Schedule as filed in its 2027 IRM application is adjusted. Instead, the Applicant is requesting approval to dispose of Account 1595 – 2021 rate year on a Final Basis. The utility is aware that the balance is overstated by $12,532.

15.8.10 Account 1595 Disposition – Rate Year 2022

In WNP's 2022 IRM application (EB-2021-0064), the Applicant received OEB-approval to dispose of Group 1 account balances as of December 31, 2020 on a Final Basis.[20] The approved Rate Riders for disposition of Group 1 deferral/variance accounts was for a one-year period of May 1, 2022 to April 30, 2023.

With the Rate Riders expiring April 30, 2023, the balance of sub-account 1595 (2022) is eligible to be disposed after the account balance as of December 31, 2025 which is two years after the rate riders' expiration has been audited. Therefore, WNP is requesting disposal of the residual balance in the 1595 Account (2022) on a Final basis.

1595 Account – 2022 Rate Year: Residual Balance:

The table below summarizes the residual balances for the 1595 Account - 2022 Rate Year:

Account 1595 – Rate Year 2022: Approved Balances for Disposition versus Rate Riders Amounts Returned/Collected

Rate Rider	Total Balance Approved for Disposition (EB-2021-0064)	Rider Amounts Returned / Collected	Total Residual Balance	Variance
Disposition of Group 1 Deferral / Variance Accounts (2022)	$234,479	$273,179	-$38,700	-16.5%
Disposition of Global Adjustment Account (2022)	$11,590	$12,809	-$1,219	-10.5%
Total Group 1 & Group 2 & LRAM-VA	$246,069	$285,988	-$39,919	-16.2%

Explanation for Variance:

The percentage variance in the above table is calculated by the "*Total Residual Balance*" divided by the "*Total Balance Approved for Disposition*". For WNP, this variance has been caused by the difference between the forecasted billing determinants (i.e. kWh consumption and kW demand quantities as well as number of customers) used to derive Rate Riders and the actual billing determinants. In its 2022 IRM application, as per filing requirements, WNP used the forecasted billing determinants of 2020's actuals to

[20] Decision and Rate Order (EB-2021-0064), issued March 24, 2022, Section 6 Group 1 Deferral and Variance Accounts, pages 7 to 9

determine the Rate Riders. Similar to the variance explanation in section 15.8.9 Account 1595 Disposition – Rate Year 2021, WNP has experienced a growth in customer numbers and energy usage.

The table below illustrates the difference between the forecasted number of customers / connections from WNP's 2022 IRM application and the annual number of customers / connections for 2022 and 2023:

Difference between Forecasted Customers / Connections and Actual Customers / Connections in 2022 and 2023.

2022 IRM Application (EB-2021-0064)			2022 Actual Customers/Connections		Difference - Actual v Forecast			
Rate Class	Customers	Connections	Customers	Connections	Customers	%	Connections	%
Residential	3,346		3,521		175	*5%*		
General Service <50 kW	469		486		17	*4%*		
General Service 50 - 999 kW	39		39		0	*0%*		
General Service 1,000 - 4,999 kW	5		7		2	*40%*		
Unmetered Scattered Load		2		2			0	*0%*
Sentinel Lights		21		17			-4	*-19%*
Streetlights		924		950			26	*3%*
Sub-Total	3,859	947	4,053	969	194	*49%*	22	*-16%*
Total	**4,806**		**5,022**		**216**			

2022 IRM Application (EB-2021-0064)			2023 Actual Customers/Connections		Difference - Actual v Forecast			
Rate Class	Customers	Connections	Customers	Connections	Customers	%	Connections	%
Residential	3,346		3,693		347	*10%*		
General Service <50 kW	469		502		33	*7%*		
General Service 50 - 999 kW	39		42		3	*8%*		
General Service 1,000 - 4,999 kW	5		6		1	*20%*		
Unmetered Scattered Load		2		4			2	*100%*
Sentinel Lights		21		16			-5	*-24%*
Streetlights		924		972			48	*5%*
Sub-Total	3,859	947	4,243	992	384	*45%*	45	*81%*
Total	**4,806**		**5,235**		**429**			

The table below illustrates the difference between the forecasted number of customers / connections from WNP's 2022 IRM application and the annual actual billed kWh and kW quantities for 2022 and 2023:

Difference between Forecasted Billing Quantities and Actual Billed Quantities 2022 and 2023

2022 IRM Application (EB-2021-0064)			2022 Actual Usage		Difference - Actual v Forecast			
Rate Class	kWh	kW	kWh	kW	kWh	kWh %	kW	kW %
Residential	26,737,896		27,747,635		1,009,739	4%		
General Service <50 kW	10,399,993		10,762,824		362,831	3%		
General Service 50 - 999 kW	18,109,719	51,164	19,919,660	61,064	1,809,941	10%	9,900	19%
General Service 1,000 - 4,999 kW	38,833,921	91,483	46,600,530	113,081	7,766,609	20%	21,598	24%
Unmetered Scattered Load	6,801		7,449		648	10%		
Sentinel Lights	19,033	53	16,674	46	-2,359	-12%	-7	-13%
Streetlights	230,453	632	210,280	577	-20,173	-9%	-55	-9%
Total	**94,337,816**	**143,332**	**105,265,053**	**174,769**	**10,927,237**	12%	**31,437**	22%
	Metered without Loss		*Metered without Loss*		*Metered without Loss*			

2022 IRM Application (EB-2021-0064)			2023 Actual Usage		Difference - Actual v Forecast			
Rate Class	kWh	kW	kWh	kW	kWh	kWh %	kW	kW %
Residential	25,765,404		27,396,044		1,630,640	6%		
General Service <50 kW	11,136,665		10,741,401		-395,264	-4%		
General Service 50 - 999 kW	18,284,534	51,267	21,439,313	68,194	3,154,778	17%	16,927	33%
General Service 1,000 - 4,999 kW	42,766,148	96,230	53,129,513	116,316	10,363,365	24%	20,086	21%
Unmetered Scattered Load	6,288		8,865		2,577	41%		
Sentinel Lights	19,673	55	13,856	38	-5,817	-30%	-16	-30%
Streetlights	229,833	632	224,617	619	-5,216	-2%	-14	-2%
Total	**98,208,546**	**148,185**	**112,953,608**	**185,167**	**14,745,062**	15%	**36,982**	25%
	Metered without Loss		*Metered without Loss*		*Metered without Loss*			

As a result of WNP having a higher number of customer / connections and increased kWh consumption / kW demand, the utility collected more revenues from the 2022 approved Rate Riders.

Variance to Continuity Schedule:

The residual balance reported in the Continuity Schedule for Account 1595 – 2022 Rate Year is ($38,528) which includes projected interest for January 1, 2026 to April 30, 2027 on the 2025 year-end balance. The residual balance from the 2022 Rate Riders is ($39,919) which is a difference of $1,391 which is immaterial.

15.8.11 Account 1595 - Summary for Rate Years 2023, 2024 and 2025

In WNP's 2023 IRM application (EB-2022-0069), the Applicant received OEB-approval to dispose of Group 1 account balances as of December 31, 2021 on a Final Basis. The approved Rate Riders for disposition of Group 1 deferral/variance accounts was for the period May 1, 2023 to April 30, 2024. Therefore, any residual balance in the 1595 Account (2023) is not eligible for disposition in the proposed rate-year (2027).

In WNP's 2024 IRM application (EB-2023-0057), the Applicant received OEB-approval to dispose of Group 1 account balances as of December 31, 2022 on a Final Basis. The approved Rate Riders for disposition of Group 1 deferral/variance accounts was for the period May 1, 2024 to April 30, 2025. Therefore, any residual balance in the 1595 Account (2024) is not eligible for disposition in the proposed rate-year (2027).

In WNP's 2025 IRM application (EB-2024-0059), the Applicant received OEB-approval to dispose of Group 1 account balances as of December 31, 2023 on a Final Basis. The approved Rate Riders for disposition of Group 1 deferral/variance accounts was for the period May 1, 2025 to April 30, 2026. Therefore, any residual balance in the 1595 Account (2025) is not eligible for disposition in the proposed rate-year (2027).

15.9 LRAMVA Disposition

WNP is not applying for a Lost Revenue Adjustment Mechanism Variance Account (LRAM-VA) disposition in this Application. In its' 2021 Cost of Service application (EB-2020-0061), WNP requested and received OEB-approval for recovery of LRAMVA revenue on a Final Basis[21] (i.e. Account 1568 revenues and projected interest calculated to April 30, 2021 as filed in the OEB's LRAMVA workform).

15.10 LRAM-Rate Rider

WNP is not requesting a Lost Revenue Adjustment Mechanism Rate Rider for new Non-Wires Solution projects.

[21] Wellington North Power Inc. 2021 Cost of Service application EB-2020-0061 – Decision & Rate Order (April 22, 2021) Section 3.1.4 LRAMVA Baseline of the Settlement Proposal, page 66

15.11 Group 2 Deferral and Variance Accounts Disposition / Recovery

WNP is not requesting the disposition or recovery of balances in Group 2 Deferral and Variance Accounts in this Application.

15.12 Shared Tax Savings and Tax Changes

WNP has completed the Shared Tax Sharing information in the IRM Rate Generator workbook.

In WNP's 2021 Cost of Service application, the OEB's Decision and Rate Order, "Section 2.1.5 Taxes"[22] illustrated there was no income tax allocation being recovered in 2021 distribution rates. Furthermore, the Applicant expects to have no income tax payable for the next few years. Consequently, no value for taxable income was inputted for the 'OEB-Approved Regulatory Taxable Income' - cell H18 of worksheet "8. STS - Tax Change Forecast Amounts" of the Rate Generator Model. As a result, no Shared Tax Rate Rider is calculated.

15.13 Z Factor Claim

WNP is not requesting the recovery of costs associated with unforeseen events in this Application.

15.14 Regulatory Return on Equity – Off-Ramp

The regulator allows a distributor to earn within +/- 3% of the expected return on equity. If a distributor performs outside this range, it may trigger a regulatory review of the distributor's financial structure.

WNP's actual return on equity for the 2025 rate-year was 7.73% and is within the regulator's +/- 3% range of the expected return on equity. (The OEB-approved deemed rate

[22] Decision and Rate Order EB-2020-0061 Wellington North Power Inc. "Application for electricity distribution rates and other charges beginning May 1, 2021" (issued April 22, 2021), Section 2.1.5. "2.1.5 Taxes", page 54

of return for WNP is 8.34% as determined in the utility's 2021 Cost of Service application - EB-2020-0061).

The table below summarizes WNP's actual return on equity since last re-basing in 2021:

Return on Equity (RoE)

	2021 Board-Approved	2021	2022	2023	2024	2025
Deemed RoE	8.34%	8.34%				
Achieved RoE		11.18%	12.01%	10.32%	11.22%	7.73%
Difference		*+2.84%*	*+3.67%*	*+1.98%*	*+2.88%*	*-0.61%*

By way of this application, WNP is requesting a Price Cap Index adjustment of 2.85% to its current 2026 distribution rates. This Price Cap Index adjustment is as per the calculation in worksheet "17. Rev2Cost_GDPIPI" in the OEB's 2027 Rate Generator Model.

15.15 Advanced Capital Module

WNP's last 2021 Cost of Service application (EB-2020-0061) did not include a request for an Advanced Capital Module (ACM) funding. Therefore, there is no requirement to calculate an ACM Rate Rider in this IRM application.

15.16 Incremental Capital Module

WNP is not requesting relief for incremental capital through an Incremental Capital Module in this IRM application.

15.17 Summary of Bill Impacts

The service and rate classifications included in the 2027 IRM models are those approved by the Board in its Decision and Order in WNP's 2021 Cost of Service application EB-2020-0061.

The table below summarizes the effects of the 2027 rate adjustments and total bill impacts proposed in this application as calculated by OEB's 2027 IRM Rate Generator model. These changes do not factor in applicable taxes or the Ontario Electricity Rebate.

Summary of Monthly Bill Impacts

Rate Class	Average Monthly Usage		Total Bill Impact	
	kWh	kW	$	%
Residential	750		($2.03)	-1.18%
General Service <50 kW	2,000		($5.69)	-1.33%
General Service 50–999 kW	49,164	158	($189.78)	-2.12%
General Service 50–999 kW - EV Rate	16,522	375	($399.51)	-7.96%
General Service 1,000–4,999 kW	593,981	1,371	($2,247.43)	-2.24%
Unmetered Scattered Load	16		$0.66	2.32%
Sentinel Lighting	71	0.79	($1.71)	-3.20%
Streetlights	11,120	31	($158.14)	-3.73%

Notes:

a) Total bill excludes HST and Ont. Electricity Rebate (where applicable).
b) Billing components includes Monthly Service Charge, Distribution Volumetric, proposed 2027 Rate Riders, Smart Meter Entity Charge (where applicable) and LV charge.

15.18 Rate Mitigation

WNP does not propose any rate mitigation measures in this application because any distribution rate adjustments that have resulted in a bill impact change are within the Board's threshold requirements for all customer rate-classes.

15.19 Conclusion

WNP has prepared and submitted this application for May 1, 2027 rates in accordance with the OEB's "Filing Requirements". The Applicant believes the necessary and appropriate information has been provided in this application to enable the OEB to determine the following:

1) Determining just and reasonable rates for the distribution of electricity based on WNP's 2027 IRM application with rates to be effective from and implemented on May 1, 2027.
2) Allowing WNP to apply a Price Cap Index adjustment of 2.85% to current 2026 distribution rates.
3) Continuance of a fully fixed monthly distribution service charge for WNP residential customers to remain compliant with the OEB's rate design policy for residential customers.
4) Adjusting current OEB-approved Retail Transmission Service rates (RTSR).
5) Permitting WNP to adjust its' Low Voltage service rates billed to its' customers.
6) Disposition of balances in the Group 1 Deferral and Variance account balances as of December 31st 2025 on a Final basis as the pre-set disposition threshold of $0.001 per kWh (debit or credit) was exceeded.
7) Disposition of residual balances in Account 1595 (2021) on a Final basis.
8) Disposition of residual balances in Account 1595 (2022) on a Final basis.

WNP is not proposing any rate mitigation measures because the bill impact changes are within the Board's threshold parameters for all customer rate classes.

The Applicant acknowledges that the monthly bill impacts may change as this Application progresses through the OEB's review process.

The bill impact for each rate class is included in Appendix C.

Appendix A: Current Tariff of Rates and Charges

Current Tariff of Rate and Charges (EB-2025-0003), effective from and implemented on May 1, 2026 have been filed on the OEB's web-portal and re-produced below:

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to Customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts. 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

Monthly Service Charge	$	44.95
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.0043
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0005
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	$/kWh	0.0112
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0092

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to customers in General Service buildings with a connected load less than 50 kW, and Town Houses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. 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

Monthly Service Charge	$	53.46
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0220
Low Voltage Service Rate	$/kWh	0.0036
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0006
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0077

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

GENERAL SERVICE 50 TO 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 1,000 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

Monthly Service Charge	$	319.13
Distribution Volumetric Rate	$/kW	3.7011
Low Voltage Service Rate	$/kW	1.3142
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.2001
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1122
Retail Transmission Rate - Network Service Rate	$/kW	4.3167
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7338
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.1230
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5309

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

GENERAL SERVICE 1,000 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, 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

Monthly Service Charge	$	2,608.30
Distribution Volumetric Rate	$/kW	4.1023
Low Voltage Service Rate	$/kW	1.5115
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.2908
Retail Transmission Rate - Network Service Rate	$/kW	4.5851
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7795
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.4240
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5821

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

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, decorative street lighting, billboards, 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

Monthly Service Charge (per connection)	$	25.57
Distribution Volumetric Rate	$/kWh	0.0120
Low Voltage Service Rate	$/kWh	0.0036
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kWh	0.0007
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0077

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for unmetered lighting loads supplied to sentinel lights. 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

Monthly Service Charge (per connection)	$	9.57
Distribution Volumetric Rate	$/kW	35.3741
Low Voltage Service Rate	$/kW	1.0881
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1395
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.2355
Retail Transmission Rate - Network Service Rate	$/kW	3.2721
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4648

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for roadway lighting with a Municipality, Regional Municipality, and Ministry of Transportation. 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

Monthly Service Charge (per device)	$	3.91
Distribution Volumetric Rate	$/kW	4.3043
Low Voltage Service Rate	$/kW	1.0660
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	$/kWh	0.0023
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	$/kW	0.2382
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	$/kW	0.1448
Retail Transmission Rate - Network Service Rate	$/kW	3.2555
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4148

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

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 a wholesale market price, as applicable.

It should be noted that this schedule does 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 HST.

MONTHLY RATES AND CHARGES - Delivery Component

Monthly Service Charge	$	16.33

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

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		
Notification charge	$	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
Reconnection at pole - during regular hours	$	185.00
Reconnection at pole - after regular hours	$	415.00
Other		
Interval meter load management tool charge $/month	$	50.00
Service call - customer owned equipment	$	30.00
Service call - customer-owned equipment - after regular hours	$	165.00
Temporary service - install & remove - overhead - no transformer	$	500.00
Specific charge for access to the power poles - $/pole/year		40.59
(with the exception of wireless attachments)	$	40.59

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

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

EB-2025-0003

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	125.72
Monthly fixed charge, per retailer	$	50.29
Monthly variable charge, per customer, per retailer	$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.63
Processing fee, per request, applied to the requesting party	$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	$	2.51

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0608
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0502

Appendix B: 2026 Proposed Tariff of Rates and Charges

The proposed Tariff of Rate and Charges (EB-2026-0076) for May 1, 2027 have been filed on the OEB's web-portal and re-produced below:

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0076

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to Customers residing in residential dwelling units. Energy is generally supplied as single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts. 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

Monthly Service Charge	$	46.23
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Low Voltage Service Rate	$/kWh	0.0033
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	$/kWh	0.0112
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0090

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0076

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to customers in General Service buildings with a connected load less than 50 kW, and Town Houses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. 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

Monthly Service Charge	$	54.98
Smart Metering Entity Charge - effective until December 31, 2027	$	0.42
Distribution Volumetric Rate	$/kWh	0.0226
Low Voltage Service Rate	$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0028)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0076

GENERAL SERVICE 50 TO 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 1,000 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.

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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

Monthly Service Charge	$	328.23
Distribution Volumetric Rate	$/kW	3.8066
Low Voltage Service Rate	$/kW	1.0711
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(0.7571)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1457
Retail Transmission Rate - Network Service Rate	$/kW	4.3259
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7354
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.0693
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5218

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0076

GENERAL SERVICE 1,000 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, 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

Monthly Service Charge	$	2,682.64
Distribution Volumetric Rate	$/kW	4.2192
Low Voltage Service Rate	$/kW	1.1744
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(1.1334)
Retail Transmission Rate - Network Service Rate	$/kW	4.5948
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7811
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.3651
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5721

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0076

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, decorative street lighting, billboards, 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

Monthly Service Charge (per connection)	$	26.30
Distribution Volumetric Rate	$/kWh	0.0123
Low Voltage Service Rate	$/kWh	0.0028
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0019
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kWh	(0.0029)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.0076

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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EB-2026-0076

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for unmetered lighting loads supplied to sentinel lights. 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

Monthly Service Charge (per connection)	$	9.84
Distribution Volumetric Rate	$/kW	36.3823
Low Voltage Service Rate	$/kW	0.8454
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1817
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(3.0396)
Retail Transmission Rate - Network Service Rate	$/kW	3.2791
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.4225

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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EB-2026-0076

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts for roadway lighting with a Municipality, Regional Municipality, and Ministry of Transportation. 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

Monthly Service Charge (per device)	$	4.02
Distribution Volumetric Rate	$/kW	4.4270
Low Voltage Service Rate	$/kW	0.8282
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028 Applicable only for Non-RPP Customers	$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	$/kW	(6.7771)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	$/kW	0.1861
Retail Transmission Rate - Network Service Rate	$/kW	3.2624
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	2.3732

MONTHLY RATES AND CHARGES - Regulatory Component

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

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

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EB-2026-0076

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Monthly Service Charge	$	16.33

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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EB-2026-0076

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		
Notification charge	$	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
Reconnection at pole - during regular hours	$	185.00
Reconnection at pole - after regular hours	$	415.00
Other		
Interval meter load management tool charge $/month	$	50.00
Service call - customer owned equipment	$	30.00
Service call - customer-owned equipment - after regular hours	$	165.00
Temporary service - install & remove - overhead - no transformer	$	500.00
Specific charge for access to the power poles - $/pole/year		41.81
(with the exception of wireless attachments)	$	41.81

Wellington North Power Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0076

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	$	129.49
Monthly fixed charge, per retailer	$	51.80
Monthly variable charge, per customer, per retailer	$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	$	no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18
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)	$	2.59

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	1.0608
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0502

Appendix C: Bill Impacts

Current vs Proposed Rates

Wellington North Power Inc. has completed the 2027 IRM Rate Generator model in accordance with the OEB's "Filing Requirements". The service and rate classifications included in the 2027 IRM Rate Generator model are those approved by the Board in WNP's 2021 Cost of Service application (EB-2020-0061).

The table below summarizes the effects of the 2027 rate adjustments and total bill impacts proposed in this application as calculated by OEB's 2027 IRM Rate Generator model. These changes do not factor in applicable taxes or the Ontario Electricity Rebate.

Summary of Monthly Bill Impacts

Rate Class	Average Monthly Usage		Total Bill Impact	
	kWh	kW	$	%
Residential	750		($2.03)	-1.18%
General Service <50 kW	2,000		($5.69)	-1.33%
General Service 50–999 kW	49,164	158	($189.78)	-2.12%
General Service 50–999 kW - EV Rate	16,522	375	($399.51)	-7.96%
General Service 1,000–4,999 kW	593,981	1,371	($2,247.43)	-2.24%
Unmetered Scattered Load	16		$0.66	2.32%
Sentinel Lighting	71	0.79	($1.71)	-3.20%
Streetlights	11,120	31	($158.14)	-3.73%

Notes:

a) Total bill excludes HST and Ont. Electricity Rebate (where applicable).
b) Billing components includes Monthly Service Charge, Distribution Volumetric, proposed 2027 Rate Riders, Smart Meter Entity Charge (where applicable) and LV charge.

The tables on the following pages illustrate the bill impact for WNP's customer rate classes.

Current vs Proposed Rates – Residential Customer

The Rates and Charges below are based on the output from the 2027 IRM Rate Generator model for a Residential RPP customer with a monthly consumption of 750 kWh.

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	750 kWh
Demand	- kW
Current Loss Factor	1.0608
Proposed/Approved Loss Factor	1.0608

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 44.95	1	$ 44.95	$ 46.23	1	$ 46.23	$ 1.28	2.85%
Distribution Volumetric Rate	$ -	750	$ -	$ -	750	$ -	$ -	
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total A (excluding pass through)			$ 44.95			$ 46.23	$ 1.28	2.85%
Line Losses on Cost of Power	$ 0.1275	46	$ 5.81	$ 0.1275	46	$ 5.81	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0005	750	$ 0.38	-$ 0.0028	750	$ (2.10)	$ (2.48)	-660.00%
CBR Class B Rate Riders	$ 0.0004	750	$ 0.30	$ 0.0005	750	$ 0.38	$ 0.08	25.00%
GA Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Low Voltage Service Charge	$ 0.0043	750	$ 3.23	$ 0.0033	750	$ 2.48	$ (0.75)	-23.26%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	750	$ -	$ -	750	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			$ 55.08			$ 53.21	$ (1.87)	-3.39%
RTSR - Network	$ 0.0112	796	$ 8.91	$ 0.0112	796	$ 8.91	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0092	796	$ 7.32	$ 0.0090	796	$ 7.16	$ (0.16)	-2.17%
Sub-Total C - Delivery (including Sub-Total B)			$ 71.32			$ 69.29	$ (2.03)	-2.85%
Wholesale Market Service Charge (WMSC)	$ 0.0047	796	$ 3.74	$ 0.0047	796	$ 3.74	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	796	$ 0.48	$ 0.0006	796	$ 0.48	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	480	$ 47.04	$ 0.0980	480	$ 47.04	$ -	0.00%
TOU - Mid Peak	$ 0.1570	135	$ 21.20	$ 0.1570	135	$ 21.20	$ -	0.00%
TOU - On Peak	$ 0.2030	135	$ 27.41	$ 0.2030	135	$ 27.41	$ -	0.00%
Total Bill on TOU (before Taxes)			$ 171.42			$ 169.39	$ (2.03)	-1.18%
HST	13%		$ 22.28	13%		$ 22.02	$ (0.26)	-1.18%
Ontario Electricity Rebate	23.5%		$ (40.28)	23.5%		$ (39.81)	$ 0.48	
Total Bill on TOU			$ 153.42			$ 151.61	$ (1.82)	-1.18%

Current vs Proposed Rates – General Service <50 kW Customer.

The Rates and Charges below are based upon the output from the 2027 IRM Rate Generator model for a General Service <50 kW RPP customer with a monthly consumption of 2,000 kWh.

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0608
Proposed/Approved Loss Factor	1.0608

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 53.46	1	$ 53.46	$ 54.98	1	$ 54.98	$ 1.52	2.84%
Distribution Volumetric Rate	$ 0.0220	2000	$ 44.00	$ 0.0226	2000	$ 45.20	$ 1.20	2.73%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	2000	$ -	$ -	2000	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 97.46**			**$ 100.18**	**$ 2.72**	**2.79%**
Line Losses on Cost of Power	$ 0.1275	122	$ 15.51	$ 0.1275	122	$ 15.51	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0006	2,000	$ 1.20	-$ 0.0028	2,000	$ (5.60)	$ (6.80)	-566.67%
CBR Class B Rate Riders	$ 0.0004	2,000	$ 0.80	$ 0.0005	2,000	$ 1.00	$ 0.20	25.00%
GA Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Low Voltage Service Charge	$ 0.0036	2,000	$ 7.20	$ 0.0028	2,000	$ 5.60	$ (1.60)	-22.22%
Smart Meter Entity Charge (if applicable)	$ 0.42	1	$ 0.42	$ 0.42	1	$ 0.42	$ -	0.00%
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	2,000	$ -	$ -	2,000	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 122.59**			**$ 117.11**	**$ (5.48)**	**-4.47%**
RTSR - Network	$ 0.0104	2,122	$ 22.06	$ 0.0104	2,122	$ 22.06	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0077	2,122	$ 16.34	$ 0.0076	2,122	$ 16.12	$ (0.21)	-1.30%
Sub-Total C - Delivery (including Sub-Total B)			**$ 160.99**			**$ 155.30**	**$ (5.69)**	**-3.54%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	2,122	$ 9.97	$ 0.0047	2,122	$ 9.97	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	2,122	$ 1.27	$ 0.0006	2,122	$ 1.27	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	1,280	$ 125.44	$ 0.0980	1,280	$ 125.44	$ -	0.00%
TOU - Mid Peak	$ 0.1570	360	$ 56.52	$ 0.1570	360	$ 56.52	$ -	0.00%
TOU - On Peak	$ 0.2030	360	$ 73.08	$ 0.2030	360	$ 73.08	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 427.52**			**$ 421.83**	**$ (5.69)**	**-1.33%**
HST	13%		$ 55.58	13%		$ 54.84	$ (0.74)	-1.33%
Ontario Electricity Rebate	23.5%		$ (100.47)	23.5%		$ (99.13)	$ 1.34	
Total Bill on TOU			**$ 382.63**			**$ 377.54**	**$ (5.09)**	**-1.33%**

Current vs Proposed Rates – General Service 50 – 999 kW Customer.

The Rates and Charges below are based on the output from the 2027 IRM Rate Generator model for a General Service 50-999 kW non-RPP customer with a monthly demand of 158 kW.

Customer Class:	GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	49,164	kWh
Demand	158	kW
Current Loss Factor	1.0608	
Proposed/Approved Loss Factor	1.0608	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 319.13	1	$ 319.13	$ 328.23	1	$ 328.23	$ 9.10	2.85%
Distribution Volumetric Rate	$ 3.7011	157.62	$ 583.37	$ 3.8066	157.62	$ 600.00	$ 16.63	2.85%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	157.62	$ -	$ -	157.62	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 902.50**			**$ 928.23**	**$ 25.73**	**2.85%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.2001	158	$ 31.54	-$ 0.7571	158	$ (119.33)	$ (150.87)	-478.36%
CBR Class B Rate Riders	$ 0.1122	158	$ 17.68	$ 0.1457	158	$ 22.97	$ 5.28	29.86%
GA Rate Riders	$ 0.0023	49,164	$ 113.08	$ 0.0018	49,164	$ 88.50	$ (24.58)	-21.74%
Low Voltage Service Charge	$ 1.3142	158	$ 207.14	$ 1.0711	158	$ 168.83	$ (38.32)	-18.50%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	158	$ -	$ -	158	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 1,271.94**			**$ 1,089.18**	**$ (182.76)**	**-14.37%**
RTSR - Network	$ 4.3167	158	$ 680.40	$ 4.3259	158	$ 681.85	$ 1.45	0.21%
RTSR - Connection and/or Line and Transformation Connection	$ 3.1230	158	$ 492.25	$ 3.0693	158	$ 483.78	$ (8.46)	-1.72%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,444.59**			**$ 2,254.81**	**$ (189.78)**	**-7.76%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	52,153	$ 245.12	$ 0.0047	52,153	$ 245.12	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	52,153	$ 31.29	$ 0.0006	52,153	$ 31.29	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	52,153	$ 6,242.73	$ 0.1197	52,153	$ 6,242.73	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 8,963.98**			**$ 8,774.20**	**$ (189.78)**	**-2.12%**
HST	13%		$ 1,165.32	13%		$ 1,140.65	$ (24.67)	-2.12%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 10,129.29**			**$ 9,914.85**	**$ (214.45)**	**-2.12%**

Current vs Proposed Rates – General Service 1,000 – 4,999 kW Customer.

The Rates and Charges below are based on the output from the 2027 IRM Rate Generator model for a General Service 1000 – 4999 kW non-RPP customer with a monthly demand of 1,371 kW.

Customer Class:	GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	593,981	kWh
Demand	1,371	kW
Current Loss Factor	1.0608	
Proposed/Approved Loss Factor	1.0608	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 2,608.30	1	$ 2,608.30	$ 2,682.64	1	$ 2,682.64	$ 74.34	2.85%
Distribution Volumetric Rate	$ 4.1023	1370.91	$ 5,623.88	$ 4.2192	1370.91	$ 5,784.14	$ 160.26	2.85%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	1370.91	$ -	$ -	1370.91	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 8,232.18**			**$ 8,466.78**	**$ 234.60**	**2.85%**
Line Losses on Cost of Power	$ -	-	$ -	$ -	-	$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.2908	1,371	$ 398.66	-$ 1.1334	1,371	$ (1,553.79)	$ (1,952.45)	-489.75%
CBR Class B Rate Riders	$ -	1,371	$ -	$ -	1,371	$ -	$ -	
GA Rate Riders	$ -	593,981	$ -	$ -	593,981	$ -	$ -	
Low Voltage Service Charge	$ 1.5115	1,371	$ 2,072.13	$ 1.1744	1,371	$ 1,610.00	$ (462.13)	-22.30%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	1,371	$ -	$ -	1,371	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 10,702.98**			**$ 8,522.99**	**$ (2,179.98)**	**-20.37%**
RTSR - Network	$ 4.5851	1,371	$ 6,285.76	$ 4.5948	1,371	$ 6,299.06	$ 13.30	0.21%
RTSR - Connection and/or Line and Transformation Connection	$ 3.4240	1,371	$ 4,694.00	$ 3.3651	1,371	$ 4,613.25	$ (80.75)	-1.72%
Sub-Total C - Delivery (including Sub-Total B)			**$ 21,682.73**			**$ 19,435.30**	**$ (2,247.43)**	**-10.37%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	630,095	$ 2,961.45	$ 0.0047	630,095	$ 2,961.45	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	630,095	$ 378.06	$ 0.0006	630,095	$ 378.06	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	630,095	$ 75,422.37	$ 0.1197	630,095	$ 75,422.37	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 100,444.85**			**$ 98,197.42**	**$ (2,247.43)**	**-2.24%**
HST	13%		$ 13,057.83	13%		$ 12,765.66	$ (292.17)	-2.24%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 113,502.68**			**$ 110,963.08**	**$ (2,539.60)**	**-2.24%**

Current vs Proposed Rates – Unmetered Scattered Load Connection

The Rates and Charges below are based on the output from the 2027 IRM Rate Generator model for an Unmetered Scattered Load RPP customer with 1 connection and a monthly consumption of 16 kWh.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	16	kWh
Demand	-	kW
Current Loss Factor	1.0608	
Proposed/Approved Loss Factor	1.0608	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 25.57	1	$ 25.57	$ 26.30	1	$ 26.30	$ 0.73	2.85%
Distribution Volumetric Rate	$ 0.0120	15.92	$ 0.19	$ 0.0123	15.92	$ 0.20	$ 0.00	2.50%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	15.92	$ -	$ -	15.92	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 25.76**			**$ 26.50**	**$ 0.73**	**2.85%**
Line Losses on Cost of Power	$ 0.1275	1	$ 0.12	$ 0.1275	1	$ 0.12	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.0007	16	$ 0.01	-$ 0.0029	16	$ (0.05)	$ (0.06)	-514.29%
CBR Class B Rate Riders	$ 0.0004	16	$ 0.01	$ 0.0005	16	$ 0.01	$ 0.00	25.00%
GA Rate Riders	$ -	16	$ -	$ -	16	$ -	$ -	
Low Voltage Service Charge	$ 0.0036	16	$ 0.06	$ 0.0028	16	$ 0.04	$ (0.01)	-22.22%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	16	$ -	$ -	16	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 25.96**			**$ 26.63**	**$ 0.67**	**2.57%**
RTSR - Network	$ 0.0104	17	$ 0.18	$ 0.0104	17	$ 0.18	$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	$ 0.0077	17	$ 0.13	$ 0.0076	17	$ 0.13	$ (0.00)	-1.30%
Sub-Total C - Delivery (including Sub-Total B)			**$ 26.26**			**$ 26.93**	**$ 0.66**	**2.53%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	17	$ 0.08	$ 0.0047	17	$ 0.08	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	17	$ 0.01	$ 0.0006	17	$ 0.01	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	10	$ 1.00	$ 0.0980	10	$ 1.00	$ -	0.00%
TOU - Mid Peak	$ 0.1570	3	$ 0.45	$ 0.1570	3	$ 0.45	$ -	0.00%
TOU - On Peak	$ 0.2030	3	$ 0.58	$ 0.2030	3	$ 0.58	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 28.63**			**$ 29.30**	**$ 0.66**	**2.32%**
HST	13%		$ 3.72	13%		$ 3.81	$ 0.09	2.32%
Ontario Electricity Rebate	23.5%		$ (6.73)	23.5%		$ (6.89)	$ (0.16)	
Total Bill on TOU			**$ 25.63**			**$ 26.22**	**$ 0.59**	**2.32%**

Current vs Proposed Rates – Sentinel Lighting Connection

The Rates and Charges below are based on the output from the 2027 IRM Rate Generator model for a Sentinel Lighting RPP customer with 1 connection, a monthly demand of 0.79 kW and monthly consumption of 71 kWh.

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	71	kWh
Demand	1	kW
Current Loss Factor	1.0608	
Proposed/Approved Loss Factor	1.0608	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 9.57	1	$ 9.57	$ 9.84	1	$ 9.84	$ 0.27	2.82%
Distribution Volumetric Rate	$ 35.3741	0.79	$ 27.95	$ 36.3823	0.79	$ 28.74	$ 0.80	2.85%
Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Volumetric Rate Riders	$ -	0.79	$ -	$ -	0.79	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 37.52**			**$ 38.58**	**$ 1.07**	**2.84%**
Line Losses on Cost of Power	$ 0.1275	4	$ 0.55	$ 0.1275	4	$ 0.55	$ -	0.00%
Total Deferral/Variance Account Rate Riders	$ 0.2355	1	$ 0.19	-$ 3.0396	1	$ (2.40)	$ (2.59)	-1390.70%
CBR Class B Rate Riders	$ 0.1395	1	$ 0.11	$ 0.1817	1	$ 0.14	$ 0.03	30.25%
GA Rate Riders	$ -	71	$ -	$ -	71	$ -	$ -	
Low Voltage Service Charge	$ 1.0881	1	$ 0.86	$ 0.8454	1	$ 0.67	$ (0.19)	-22.30%
Smart Meter Entity Charge (if applicable)	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Fixed Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Additional Volumetric Rate Riders	$ -	1	$ -	$ -	1	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 39.22**			**$ 37.54**	**$ (1.68)**	**-4.28%**
RTSR - Network	$ 3.2721	1	$ 2.58	$ 3.2791	1	$ 2.59	$ 0.01	0.21%
RTSR - Connection and/or Line and Transformation Connection	$ 2.4648	1	$ 1.95	$ 2.4225	1	$ 1.91	$ (0.03)	-1.72%
Sub-Total C - Delivery (including Sub-Total B)			**$ 43.75**			**$ 42.05**	**$ (1.71)**	**-3.90%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	75	$ 0.35	$ 0.0047	75	$ 0.35	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	75	$ 0.05	$ 0.0006	75	$ 0.05	$ -	0.00%
Standard Supply Service Charge	$ 0.25	1	$ 0.25	$ 0.25	1	$ 0.25	$ -	0.00%
TOU - Off Peak	$ 0.0980	45	$ 4.44	$ 0.0980	45	$ 4.44	$ -	0.00%
TOU - Mid Peak	$ 0.1570	13	$ 2.00	$ 0.1570	13	$ 2.00	$ -	0.00%
TOU - On Peak	$ 0.2030	13	$ 2.59	$ 0.2030	13	$ 2.59	$ -	0.00%
Total Bill on TOU (before Taxes)			**$ 53.42**			**$ 51.72**	**$ (1.71)**	**-3.20%**
HST	13%		$ 6.95	13%		$ 6.72	$ (0.22)	-3.20%
Ontario Electricity Rebate	23.5%		$ (12.55)	23.5%		$ (12.15)	$ 0.40	
Total Bill on TOU			**$ 47.82**			**$ 46.29**	**$ (1.53)**	**-3.20%**

Current vs Proposed Rates – Streetlights Connection

The Rates and Charges below are based on the output from the 2027 IRM Rate Generator model for a Streetlights non-RPP customer with 594 devices and a monthly demand of 30.59 kW.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	11,120	kWh
Demand	31	kW
Current Loss Factor	1.0608	
Proposed/Approved Loss Factor	1.0608	

	Current OEB-Approved			Proposed			Impact	
	Rate ($)	Volume	Charge ($)	Rate ($)	Volume	Charge ($)	$ Change	% Change
Monthly Service Charge	$ 3.91	594	$ 2,322.54	$ 4.02	594	$ 2,387.88	$ 65.34	2.81%
Distribution Volumetric Rate	$ 4.3043	30.59	$ 131.67	$ 4.4270	30.59	$ 135.42	$ 3.75	2.85%
Fixed Rate Riders	$ -	594	$ -	$ -	594	$ -	$ -	
Volumetric Rate Riders	$ -	30.59	$ -	$ -	30.59	$ -	$ -	
Sub-Total A (excluding pass through)			**$ 2,454.21**			**$ 2,523.30**	**$ 69.09**	**2.82%**
Line Losses on Cost of Power	$ 0.1197		$ -	$ 0.1197		$ -	$ -	
Total Deferral/Variance Account Rate Riders	$ 0.2382	31	$ 7.29	-$ 6.7771	31	$ (207.31)	$ (214.60)	-2945.13%
CBR Class B Rate Riders	$ 0.1448	31	$ 4.43	$ 0.1861	31	$ 5.69	$ 1.26	28.52%
GA Rate Riders	$ 0.0023	11,120	$ 25.58	$ 0.0018	11,120	$ 20.02	$ (5.56)	-21.74%
Low Voltage Service Charge	$ 1.0660	31	$ 32.61	$ 0.8282	31	$ 25.33	$ (7.27)	-22.31%
Smart Meter Entity Charge (if applicable)	$ -	594	$ -	$ -	594	$ -	$ -	
Additional Fixed Rate Riders	$ -	594	$ -	$ -	594	$ -	$ -	
Additional Volumetric Rate Riders	$ -	31	$ -	$ -	31	$ -	$ -	
Sub-Total B - Distribution (includes Sub-Total A)			**$ 2,524.11**			**$ 2,367.03**	**$ (157.08)**	**-6.22%**
RTSR - Network	$ 3.2555	31	$ 99.59	$ 3.2624	31	$ 99.80	$ 0.21	0.21%
RTSR - Connection and/or Line and Transformation Connection	$ 2.4148	31	$ 73.87	$ 2.3732	31	$ 72.60	$ (1.27)	-1.72%
Sub-Total C - Delivery (including Sub-Total B)			**$ 2,697.56**			**$ 2,539.43**	**$ (158.14)**	**-5.86%**
Wholesale Market Service Charge (WMSC)	$ 0.0047	11,796	$ 55.44	$ 0.0047	11,796	$ 55.44	$ -	0.00%
Rural and Remote Rate Protection (RRRP)	$ 0.0006	11,796	$ 7.08	$ 0.0006	11,796	$ 7.08	$ -	0.00%
Standard Supply Service Charge	$ 0.25	594	$ 148.50	$ 0.25	594	$ 148.50	$ -	0.00%
Average IESO Wholesale Market Price	$ 0.1197	11,120	$ 1,331.03	$ 0.1197	11,120	$ 1,331.03	$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			**$ 4,239.61**			**$ 4,081.48**	**$ (158.14)**	**-3.73%**
HST	13%		$ 551.15	13%		$ 530.59	$ (20.56)	-3.73%
Ontario Electricity Rebate	23.5%		$ -	23.5%		$ -		
Total Bill on Average IESO Wholesale Market Price			**$ 4,790.76**			**$ 4,612.07**	**$ (178.69)**	**-3.73%**