



Ontario
Energy
Board

Commission
de l'énergie
de l'Ontario

Ontario

DECISION AND RATE ORDER

EB-2024-0056

TILLSONBURG HYDRO INC.

**Application for rates and other charges to be effective May
1, 2025**

BY DELEGATION, BEFORE: **Tina Li**
Manager
Regulatory Accounting

Month 25, 2025

1. OVERVIEW

The Ontario Energy Board (OEB) is approving changes to the rates that Tillsonburg Hydro Inc. (Tillsonburg Hydro) charges to distribute electricity to its customers, effective May 1, 2025.

As a result of this Decision and Rate Order, there will be a monthly total bill increase of \$3.48, or 2.6% for a residential customer with a monthly consumption of 750 kWh. This change does not factor in applicable taxes or the Ontario Electricity Rebate.

2. CONTEXT AND PROCESS

Tillsonburg Hydro filed its application on November 13, 2024 under section 78 of the *Ontario Energy Board Act, 1998* and in accordance with [Chapter 3 \(Incentive Rate-Setting Applications\)](#) of the OEB's *Filing Requirements for Electricity Distribution Rate Applications* (Filing Requirements). The application was based on the Price Cap Incentive Rate-setting (Price Cap IR) option, with a five-year term.

The Price Cap IR option is one of three incentive rate-setting mechanisms (IRM) used by the OEB.¹ It involves the setting of rates through a cost of service application in the first year and mechanistic price cap adjustments which may be approved through IRM applications in each of the ensuing adjustment years.

The OEB follows a standardized and streamlined process for processing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements. A distributor then reviews, completes, and includes the model with its application, and may update the model during the proceeding to make any necessary corrections or to incorporate new rate-setting parameters as they become available.

Tillsonburg Hydro serves approximately 8,400 mostly residential and commercial electricity customers in the Town of Tillsonburg.

The application was supported by pre-filed written evidence and a completed Rate Generator Model and, as required during the proceeding, Tillsonburg Hydro updated and clarified the evidence.

¹ Each of these options is explained in the OEB's [Handbook for Utility Rate Applications](#).

3. DECISION OUTLINE

Each of the following issues is addressed in this Decision and Rate Order, together with the OEB's findings.

- Annual Adjustment Mechanism
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts

Instructions for implementing Tillsonburg Hydro's new rates and charges are set out in the final section of this Decision and Rate Order.

This Decision and Rate Order does not address rates and charges approved by the OEB in prior proceedings, such as specific service charges² and loss factors, which are out of the scope of an IRM proceeding and for which no further approvals are required to continue to include them on the distributor's Tariff of Rates and Charges.

² Certain service charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. For example, the OEB's Decision and Order in EB-2024-0226, September 26, 2024, established the adjustment for energy retailer service charges, effective January 1, 2025; and the OEB's Decision and Order in EB-2024-0227, issued September 26, 2024, established the 2025 Wireline Pole Attachment Charge, effective January 1, 2025.

4. ANNUAL ADJUSTMENT MECHANISM

Tillsonburg Hydro has applied to change its rates, effective May 1, 2025. The proposed rate change is based on a mechanistic rate adjustment using the OEB-approved **inflation minus X-factor** formula applicable to IRM applications. The adjustment applies to distribution rates (fixed and variable) uniformly across all customer classes.³

The components of the Price Cap adjustment formula applicable to Tillsonburg Hydro are set out in the table below. Inserting these components into the formula results in a 3.45% increase to Tillsonburg Hydro's rates: **3.45% = 3.60% - (0.00% + 0.15%)**.

Table 4.1: Price Cap IR Adjustment Formula

Components		Amount
Inflation factor ⁴		3.60%
Less: X-factor	Productivity factor ⁵	0.00%
	Stretch factor (0.00% to 0.60%) ⁶	0.15%

An inflation factor of 3.60% applies to all IRM applications for the 2025 rate year. The X-factor is the sum of the productivity factor and the stretch factor. It is a productivity offset that varies among different groupings of distributors. Subtracting the X-factor from inflation ensures that rates decline in real, constant-dollar terms, providing distributors with a tangible incentive to improve efficiency or else experience declining net income. The productivity component of the X-factor is based on industry conditions over a historical study period and applies to all IRM applications for the 2025 rate year. The stretch factor component of the X-factor is one of five stretch factor groupings established by the OEB, ranging from 0.00% to 0.60%. The stretch factor assigned to any distributor is based on the distributor's total cost performance as benchmarked against other distributors in Ontario. The stretch factor assigned to Tillsonburg Hydro is 0.15%, resulting in a rate adjustment of 3.45%.

³ The adjustment does not apply to the following components of delivery rates: rate riders, rate adders, low voltage service charges, retail transmission service rates, wholesale market service rate, smart metering entity charge, rural or remote electricity rate protection charge, standard supply service – administrative charge, transformation and primary metering allowances, loss factors, specific service charges (other than the Wireline Pole Attachment charge), and microFIT charge.

⁴ OEB Letter, 2025 Inflation Parameters, issued June 20, 2024

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

⁶ Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2023 Benchmarking Update”, prepared by Pacific Economics Group LLC., August 6, 2024

Findings

Tillsonburg Hydro's request for a 3.45% rate increase is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Tillsonburg Hydro's new rates shall be effective May 1, 2025.

5. RETAIL TRANSMISSION SERVICE RATES

In Ontario, some distributors are connected directly to a licensed transmitter, while others may be embedded, or partially-embedded, within the distribution system of another licensed distributor. Tillsonburg Hydro is transmission connected.

To recover its cost of transmission services, Tillsonburg Hydro requests approval to adjust the Retail Transmission Service Rates (RTSRs) that it charges its customers in accordance with the Uniform Transmission Rates (UTRs) currently in effect.

Findings

Tillsonburg Hydro's proposed adjustment to its RTSRs is approved.

The RTSRs have been adjusted based on the current OEB-approved UTRs.

UTRs⁷ are typically approved annually by the OEB. In the event that the OEB updates the approved UTRs during Tillsonburg Hydro's 2025 rate year, any resulting differences (from the prior-approved UTRs) will be captured in Retail Settlement Variance Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge).

⁷ EB-2024-0244, Decision and Rate Order, January 21, 2025

6. GROUP 1 DEFERRAL AND VARIANCE ACCOUNTS

In each year of an IRM term, the OEB will review a distributor's Group 1 deferral and variance accounts (DVAs) to determine whether those balances should be disposed of. OEB policy states that Group 1 account balances should be disposed of if they exceed, on a net basis (as a debit or credit), a pre-set disposition threshold of \$0.001 per kWh, unless a distributor can justify why balances should not be disposed of.⁸ If the net balance does not exceed the threshold, a distributor may still request disposition.⁹

The 2023 year-end net balance for Tillsonburg Hydro's Group 1 accounts eligible for disposition, including interest projected to April 30, 2025, is a debit of \$215,235 and pertains to variances accumulated during the 2023 calendar year. This amount represents a total claim of \$0.0012 per kWh, which exceeds the disposition threshold.

Included in the Group 1 accounts are certain variances related to costs that are paid for by a distributor's customers on different bases, depending on their classification. "Class A" customers, who participate in the Industrial Conservation Initiative, pay for Global Adjustment (GA) charges based on their contribution to the five highest Ontario demand peaks over a 12-month period. "Class B" customers pay for GA charges based on their monthly consumption, either as a standalone charge or embedded in the Regulated Price Plan (RPP). A similar mechanism applies to Class A and Class B customers for CBR charges. The balance in the GA variance account is attributable to non-RPP Class B customers and is disposed of through a separate rate rider. The balance in the CBR Class B variance account is attributable to all Class B customers.

During this proceeding, an issue was identified for the 2022 disposed balance in Account 1580, sub-account Capacity Based Recovery (CBR) Class B, which was disposed of on a final basis in the 2024 Cost of Service decision and order¹⁰. Tillsonburg Hydro stated¹¹ that the 2022 closing principal balance for Account 1580, sub-account CBR Class B, should have been a credit balance of \$62,530, rather than the previously approved credit balance of \$30,149. Tillsonburg Hydro explained that the error was due to a 2022 principal adjustment, a debit amount of \$32,381 representing the transaction amount for 2023, being erroneously included in the 2022 DVA continuity schedule.

⁸ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative" (EDDVAR), EB-2008-0046, July 31, 2009

⁹ OEB letter, "Update to the Electricity Distributors' Deferral and Variance Account Review ("EDDVAR Report"), released July 2009 (EB-2008-0046)", issued July 25, 2014

¹⁰ Decision and Rate Order, EB-2023-0053, November 12, 2024

¹¹ Response to Staff Question 1 b), January 15, 2025

To correct this error, Tillsonburg Hydro proposed reversing the 2022 principal adjustment in a debit amount of \$32,381, along with \$6,496 in interest, for a total credit amount of \$38,877 in the 2023 DVA continuity schedule for Account 1580, sub-account CBR Class B. As reported in the updated Rate Generator Model¹², the 2023 total claim for Account 1508 sub-account CBR Class B, including the \$38,877 credit adjustment for the error made in 2022, is a credit amount of \$9,815. Tillsonburg Hydro calculated the total bill impact of correcting this error (i.e., reversing the \$38,877 amount), would be a monthly credit of \$84.21 to all Class B customers, using the typical monthly consumptions of customers in each rate class.¹³

Tillsonburg Hydro has requested the disposition of its Group 1 DVAs over a one-year period, including the credit adjustment of \$38,877 to Account 1580, sub-account CBR Class B.

Tillsonburg Hydro had one or more Class A customers during the period in which variances accumulated so it has applied to have the balance of the CBR Class B variance account disposed of through a separate rate rider for Class B customers to ensure proper allocation between Class A and Class B customers.

Findings

The OEB accepts the adjustment to Account 1580, sub-account CBR Class B, to correct the error made in the account. The OEB acknowledges that prior period corrections in pass-through accounts may constitute retroactive rate adjustments¹⁴, warranting further examination and consideration. However, in this rate application, the impact of the error is minimal and it is in the favour of Class B customers: Tillsonburg Hydro's Class B customers would have received an additional approximate monthly credit of \$84.21 one year earlier if the error had not occurred. The intergenerational inequity concern typically associated with retroactive rate adjustments is also minimal. Therefore, the OEB determines that no further examination is warranted. The OEB encourages Tillsonburg Hydro to review its regulatory accounting procedures and improve the accuracy of its pass-through account balances proposed for disposition in future.

The balances proposed for disposition reconcile with the amounts reported as part of the OEB's *Electricity Reporting and Record-Keeping Requirements*.

¹² Tillsonburg Hydro 2025 Rate Generator Model, March 7, 2025

¹³ Account 1580 CBR Class B Adjustment Proposed, March 7, 2025

¹⁴ The OEB's letter to all electricity distributors, October 31, 2019, Re: Adjustments to Correct for Errors in Electricity Distributor "Pass-Through" Variance Accounts After Disposition.

The OEB approves the disposition of a debit balance of \$215,235 as of December 31, 2023, including interest projected to April 30, 2025, for Group 1 accounts on a final basis.

Table 6.1 identifies the principal and interest amounts, which the OEB approves for disposition.

Table 6.1: Group 1 Deferral and Variance Account Balances

Account Name and Number		Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
Smart Metering Entity Charge Variance Account	1551	(15,941)	(199)	(16,140)
RSVA - Wholesale Market Service Charge	1580	(147,182)	(9,618)	(156,801)
Variance WMS - Sub-account CBR Class B	1580	(2,232)	(7,582)	(9,815)
RSVA - Retail Transmission Network Charge	1584	78,155	3,032	81,187
RSVA - Retail Transmission Connection Charge	1586	12,466	(377)	12,088
RSVA – Power	1588	118,254	149,087	267,340
RSVA - Global Adjustment	1589	158,138	(145,757)	12,381
Disposition and Recovery/ Refund of Regulatory Balances (2018 and pre-2018)	1595	71,090	(46,096)	24,994
Total for Group 1 accounts		272,747	(57,512)	215,235

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and interest carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in the *Accounting Procedures Handbook for Electricity Distributors*.¹⁵ The date of the transfer must be the same as the effective date for the associated rates, which is generally the start of the rate year.

¹⁵ Article 220, Account Descriptions, *Accounting Procedures Handbook for Electricity Distributors*, effective January 1, 2012

The OEB approves these balances to be disposed of through final rate riders, charges, or payments, as calculated in the Rate Generator Model. The final rate riders, charges, and payments, as applicable, will be in effect over a one-year period from May 1, 2025 to April 30, 2026.¹⁶

¹⁶ 2025 IRM Rate Generator Model Tab 6.1 GA, Tab 6.1a GA Allocation, Tab 6.2 CBR B, Tab 6.2a CBR B_Allocation and Tab 7 Calculation of Def-Var RR

7. IMPLEMENTATION

This Decision and Rate Order is accompanied by a Rate Generator Model, applicable supporting models, and a Tariff of Rates and Charges (Schedule A). The Rate Generator Model also incorporates the following regulatory rates and charges set out in Table 7.1.

Table 7.1: Regulatory Rates and Charges

Rates	per kWh (\$)
Rural or Remote Electricity Rate Protection (RRRP)	0.0015
Wholesale Market Service (WMS) billed to Class A and B Customers	0.0041
Capacity Based Recovery (CBR) billed to Class B Customers	0.0004
Charges	(\$)
Smart Metering Entity Charge	0.42
microFIT Charge	5.00
Standard Supply Service - Administrative Charge (if applicable)	0.25

Each of the rates is a component of the “Regulatory Charge” on a customer’s bill, established annually by the OEB through a separate, generic order. The RRRP and WMS rates were set by the OEB on December 10, 2024.¹⁷

The Smart Metering Entity Charge is a component of the “Distribution Charge” on a customer’s bill, established by the OEB through a separate order. The Smart Metering Entity Charge was set by the OEB on September 8, 2022.¹⁸

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,¹⁹ the OEB indicated that it will review the default province-wide microFIT charge annually to ensure it continues to reflect actual costs in accordance with the established methodology. On November 19, 2024, the OEB issued a letter advising electricity

¹⁷ EB-2024-0282, Decision and Order, December 10, 2024

¹⁸ EB-2022-0137, Decision and Order, September 8, 2022

¹⁹ EB-2010-0219, Report of the Board “Review of Electricity Distribution Cost Allocation Policy”, March 31, 2011

distributors that the microFIT charge shall be \$5.00 for the duration of the 2025 rate year (May1, 2025 to April 30, 2026).²⁰

²⁰ OEB Letter, "Review of Fixed Monthly Charge for microFIT Generator Service Classification", issued November 19, 2024

8. ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT

1. The Tariff of Rates and Charges set out in Schedule A of this Decision and Rate Order is approved effective May 1, 2025 for electricity consumed or estimated to have been consumed on and after such date. Tillsonburg Hydro Inc. shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.

DATED at Toronto, March 25, 2025

ONTARIO ENERGY BOARD

Nancy Marconi
Registrar

SCHEDULE A
DECISION AND RATE ORDER
TILLSONBURG HYDRO INC.
TARIFF OF RATES AND CHARGES
EB-2024-0056
MARCH 25, 2025

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0056

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account in one of three categories of residential services: single-family or single-unit homes, multi-family buildings, and subdivision developments. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	37.58
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$	(0.25)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Class B Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0010
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until April 30, 2026 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Global Adjustment Account (2024) - effective until October 31, 2026 Applicable only for Class B Non-RPP Customers	\$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kWh	0.0017
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0085

MONTHLY RATES AND CHARGES - Regulatory Component

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

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0056

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	30.19
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0194
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Class B Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0012
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until April 30, 2026 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	\$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kWh	0.0021
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kWh	(0.0001)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0107
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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2024-0056

GENERAL SERVICE 50 TO 499 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 500 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro'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 WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	157.04
Distribution Volumetric Rate	\$/kW	3.1612
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Class B Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.4552
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until April 30, 2026 Applicable only for Class B Customers	\$/kW	(0.0244)
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	\$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.7127
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kW	(0.0258)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.0334
Retail Transmission Rate - Network Service Rate	\$/kW	4.1332
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9326

MONTHLY RATES AND CHARGES - Regulatory Component

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

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
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EB-2024-0056

GENERAL SERVICE 500 TO 1499 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, 500 kW but less than 1,500 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro'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 WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1,633.19
Distribution Volumetric Rate	\$/kW	1.0171
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Class B Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.4735
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until April 30, 2026 Applicable only for Class B Customers	\$/kW	(0.0178)
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	\$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.7390
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kW	(0.0268)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.0493
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.4160
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.9965

MONTHLY RATES AND CHARGES - Regulatory Component

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

Tillsonburg Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2025
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GENERAL SERVICE EQUAL TO OR GREATER THAN 1,500 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, 1500 kW but less than 4,999 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in Tillsonburg Hydro'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 WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2,299.25
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	\$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.9031
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kW	(0.0327)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.0583
Distribution Volumetric Rate	\$/kW	2.5767
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.5382
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.4160
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	3.9965

MONTHLY RATES AND CHARGES - Regulatory Component

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

Tillsonburg Hydro Inc.
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	8.38
Distribution Volumetric Rate	\$/kWh	0.0175
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Class B Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kWh	0.0013
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until April 30, 2026 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kWh	0.0022
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kWh	(0.0001)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0107
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	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.87
Distribution Volumetric Rate	\$/kW	66.9027
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until April 30, 2026 Applicable only for Class B Customers	\$/kW	(0.0096)
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.0062
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.8027
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kW	(0.0291)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	(0.8459)
Retail Transmission Rate - Network Service Rate	\$/kW	3.4113
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4293

MONTHLY RATES AND CHARGES - Regulatory Component

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

Tillsonburg Hydro Inc.
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STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	2,037.06
Distribution Volumetric Rate	\$/kW	7.3116
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Class B Non-RPP Customers	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until April 30, 2026	\$/kW	0.5555
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until April 30, 2026 Applicable only for Class B Customers	\$/kW	(0.0268)
Rate Rider for Disposition of RSVA GA Deferral/Variance Account Applicable to Class B Non-RPP - effective until October 31, 2026	\$/kWh	0.0065
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	0.8135
Rate Rider for Disposition of Account 1580 CBR for Class B Customers - effective until October 31, 2026	\$/kW	(0.0295)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts - effective until October 31, 2026	\$/kW	(0.1456)
Retail Transmission Rate - Network Service Rate	\$/kW	3.3944
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4093

MONTHLY RATES AND CHARGES - Regulatory Component

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

Tillsonburg Hydro Inc.
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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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ALLOWANCES

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

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SPECIFIC SERVICE CHARGES

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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

Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	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
Reconnect at meter - during regular hours	\$	65.00
Reconnect at meter - after regular hours	\$	185.00
Reconnect at pole - during regular hours	\$	185.00

Other

Special meter reads	\$	30.00
Service call - after regular hours	\$	165.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14

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RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0344
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0241