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DECISION AND RATE ORDER

EB-2022-0050

Newmarket-Tay Power Distribution Ltd.

**Application for rates and other charges to be effective
May 1, 2023**

BY DELEGATION, BEFORE: **Kevin Mancherjee**
Director
Operations Decision Support

Month 23, 2023

1. OVERVIEW

The Ontario Energy Board is approving changes to the rates that Newmarket-Tay Power Distribution Ltd. (Newmarket-Tay Power) charges to distribute electricity to its customers, effective May 1, 2023.

Newmarket-Tay Power currently maintains two separate rate zones. As a result of this Decision and Rate Order, there will be a monthly total bill increase of \$3.69 in the Newmarket-Tay rate zone and \$2.80 in the Midland rate zone for a residential customer consuming 750 kWh. These changes do not factor in applicable taxes or the Ontario Electricity Rebate.

This is a Decision and Rate Order, because it addresses all aspects of Newmarket-Tay Power's 2023 IRM application with the exception of its request for disposition of Account 1588 and Account 1589 balances. This Decision and Rate Order is being issued by the Delegated Authority without holding a hearing, pursuant to section 6(4) of the *Ontario Energy Board Act, 1998*. Newmarket-Tay Power's request in respect of Account 1588 and 1589 will be heard by the OEB in a separate proceeding and further procedural steps will be issued, in this regard, in due course.

2. CONTEXT AND PROCESS

Newmarket-Tay Power filed its application on November 7, 2023 under section 78 of the *Ontario Energy Board Act, 1998* and in accordance with Chapter 3 of the OEB's [Filing Requirements for Incentive Rate-Setting Applications](#). The application was based on the Price Cap Incentive Rate-setting (Price Cap IR) option, with a five-year term.

On August 23, 2018, the OEB granted Newmarket-Tay Power approval to purchase and amalgamate with Midland Power Utility Corporation.¹ As part of the merger, acquisition, amalgamation and divestiture decision (the MAADs decision), the OEB determined that Newmarket-Tay Power would maintain two separate rate zones, the Newmarket-Tay rate zone and the Midland rate zone, for a ten-year deferral period at which point Newmarket-Tay Power's rates will be rebased. This application pertaining to both rate zones are based on the Price Cap Incentive Rate-setting (Price Cap IR) option because Newmarket-Tay Power is transitioning its Newmarket-Tay rate zone from the Annual IR Index rate-setting method to the Price Cap IR option as part of this application.²

The Price Cap IR option is one of three incentive rate-setting mechanisms (IRM) approved by the OEB.³ 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 hearing IRM applications filed under Price Cap IR. In each adjustment year of a Price Cap IR term, the OEB prepares a Rate Generator Model that includes, as a placeholder, information from the distributor's past proceedings and annual reporting requirements. A distributor will then review, complete, and include 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.

Newmarket-Tay Power serves approximately 45,000 mostly residential and commercial electricity customers in the Township of Newmarket and Township of Tay in the Newmarket-Tay rate zone and approximately 7,400 mostly residential and commercial electricity customers in the Town of Midland in the Midland rate zone.

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

¹ EB-2018-0269, Decision and Order, August 23, 2018

² As per the OEB's Letter of December 1, 2021

³ 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
- Shared Tax Adjustments
- Retail Transmission Service Rates
- Group 1 Deferral and Variance Accounts, excluding Accounts 1588 and 1589
- Lost Revenue Adjustment Mechanism Variance Account

Instructions for implementing Newmarket-Tay Power's new rates and charges are set out in the final section of this Decision.

This Decision and Rate Order does not address rates and charges approved by the OEB in prior proceedings, such as specific service charges⁴ 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.

⁴ Certain service charges are subject to annual inflationary adjustments to be determined by the OEB through a generic order. For example, the Decision and Order EB-2022-0220, issued November 3, 2022, established the adjustment for energy retailer service charges, effective January 1, 2023; and the Decision and Order EB-2022-0221, issued November 3, 2022, established the 2023 Wireline Pole Attachment Charge, effective January 1, 2023.

4. ANNUAL ADJUSTMENT MECHANISM

Newmarket-Tay Power has applied to change its rates, effective May 1, 2023, 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.⁵

The components of the Price Cap IR adjustment formula set out in the table below apply to both of Newmarket-Tay Power's rate zones. Inserting these components into the formula results in a 3.55% increase to rates: **3.55% = 3.70% - (0.00% + 0.15%)**.

Table 4.1: Price Cap IR Adjustment Formula

Components		Amount
Inflation factor ⁶		3.70%
Less: X-factor	Productivity factor ⁷	0.00%
	Stretch factor (0.00% to 0.60%) ⁸	0.15%

An inflation factor of 3.70% applies to all IRM applications for the 2023 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 2023 rate year. The stretch factor component of the X-factor is distributor specific. The OEB has established five stretch factor groupings, 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 both of Newmarket-Tay Power's rate zones is 0.15%, resulting in a rate adjustment of 3.55%.

⁵ 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, microFIT charge, and retail service charges.

⁶ [OEB Letter, 2023 Inflation Parameters, issued October 20, 2022](#)

⁷ 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

⁸ Report to the Ontario Energy Board – “Empirical Research in Support of Incentive Rate-Setting: 2021 Benchmarking Update”, prepared by Pacific Economics Group LLC., July 2022

Findings

Newmarket-Tay Power's request for a 3.55% rate adjustment for both of its rate zones is in accordance with the annually updated parameters set by the OEB. The adjustment is approved, and Newmarket-Tay Power's new rates in both rate zones shall be effective May 1, 2023.

5. SHARED TAX ADJUSTMENTS

In any adjustment year of an IRM term, a change in legislation may result in a change to the amount of taxes payable by a distributor. The impacts of such legislated tax changes are shared equally between shareholders and customers.⁹ The shared tax change amount, whether in the form of a credit or a debit, will be assigned to customer rate classes in the same proportions as the OEB-approved distribution revenue by rate class from the distributor's last cost of service proceeding.

For the Newmarket-Tay rate zone, the application identifies a total tax decrease of \$84,597, resulting in a shared amount of \$42,299 to be refunded to ratepayers.

For the Midland rate zone, the application identifies a total tax increase of \$1,019, resulting in a shared amount of \$510 to be collected from ratepayers. This allocated tax sharing amount does not produce a rate rider to the fourth decimal place, in one or more rate classes. In such situations where the Rate Generator Model does not compute rate riders, distributors are required to transfer the entire OEB-approved tax sharing amount into the Disposition and Recovery of Regulatory Balances Control Account (Account 1595) for disposition at a later date.

Findings

The OEB approves the tax sharing refund of \$42,299 for the Newmarket-Tay rate zone.

The amount shall be refunded through a fixed monthly rate rider for residential customers, and through riders calculated on a volumetric basis for all other customers over a one-year period from May 1, 2023, to April 30, 2024.

The OEB also approves the tax sharing charge of \$510 for the Midland rate zone.

As this allocated tax sharing amount does not produce a rate rider in one or more rate classes, the OEB directs Newmarket-Tay Power to record the debit amount of \$510 for the Midland rate zone into Account 1595 (2023).

⁹ On July 25, 2019, the OEB issued a [letter](#) providing accounting guidance with respect to changes in capital cost allowance (CCA) rules. The guidance provides that impacts from changes in CCA rules will not be assessed in IRM proceedings, and that any request for disposition of amounts related to CCA changes is to be deferred to the distributor's next cost of service rate proceeding. A distributor's request for disposition of shared tax adjustment amounts in an IRM application should, therefore, be comprised only of impacts for tax changes unrelated to CCA.

6. RETAIL TRANSMISSION SERVICE RATES

The Newmarket-Tay rate zone is partially embedded within Hydro One Networks Inc.'s (Hydro One) distribution system and the Midland rate zone is fully embedded within Hydro One's distribution system.

To recover its cost of transmission services, Newmarket-Tay Power requests approval to adjust the retail transmission service rates (RTSRs) that it charges its customers in accordance with the Uniform Transmission Rates (UTRs) and host distributor RTSRs currently in effect.

Findings

Newmarket-Tay Power's proposed adjustments to its RTSRs for both rate zones are approved. The RTSRs have been adjusted based on the current OEB-approved UTRs and host-RTSRs.¹⁰

UTRs and host-RTSRs are typically approved annually by the OEB. In the event that new UTRs and host-RTSRs take effect during Newmarket-Tay Power's 2023 rate year, any resulting differences (from the prior-approved UTRs and host-RTSRs) are to be captured in Retail Settlement Variance Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge).

¹⁰ EB-2022-0250, Decision and Rate Order, December 8, 2022 and EB-2021-0110, Decision and Order, November 29, 2022

7. 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 to determine whether those balances should be disposed. OEB policy states that Group 1 account balances should be disposed 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 justifies why balances should not be disposed.¹¹ If the net balance does not exceed the threshold, a distributor may still request disposition.¹²

The 2021 year-end net balance for Newmarket-Tay Power's Group 1 accounts in the Newmarket-Tay rate zone eligible for disposition, including interest projected to April 30, 2023, is a debit of \$2,155,433, and pertains to variances accumulated during the 2021 calendar year. This amount represents a total claim of \$0.0034 per kWh, which does exceed the disposition threshold.

The 2021 year-end net balance for Newmarket-Tay Power's Group 1 accounts in the Midland rate zone eligible for disposition, including interest projected to April 30, 2023, is a debit of \$929,160, and pertains to variances accumulated during the 2021 calendar year. This amount represents a total claim of \$0.0052 per kWh, which does exceed the disposition threshold.

Newmarket-Tay Power has requested the disposition of these amounts over a one-year period.

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. Namely, "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 totals, either as a standalone charge or embedded in the Regulated Price Plan (RPP).¹³ A similar mechanism applies to Class A and Class B customers for Capacity Based Recovery (CBR) charges.¹⁴ The balance in the GA variance account is attributable to non-RPP Class B customers and is disposed

¹¹ Report of the OEB – "Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)." EB-2008-0046, July 31, 2009

¹² OEB letter, "Update to the Electricity Distributors' Deferral and Variance Account Review ("EDDVAR Report"), released July 2009 (EB-2008-0246)", issued July 25, 2014

¹³ For additional details on the Global Adjustment charge, refer to the Independent Electricity System Operator (IESO)'s [website](#).

¹⁴ All Class B customers (RPP and non-RPP) pay the CBR as a separate charge based on their monthly consumption. For additional details on the CBR for Class A customers, refer to the IESO's [website](#).

through a separate rate rider. The balance in the CBR Class B variance account is attributable to all Class B customers.

In the Midland rate zone, Newmarket-Tay Power had no Class A customers during the period in which variances accumulated so it has applied to have the balance of the CBR Class B account disposed along with Account 1580 – Wholesale Market Service Charge through the general Deferral and Variance Account rate rider.

In the Newmarket-Tay rate zone, Newmarket-Tay Power had 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 through a separate rate rider for Class B customers to ensure proper allocation between Class A and Class B customers.

During the period in which variances accumulated, the Newmarket-Tay rate zone had customers transition between Class A and Class B. Under the general principle of cost causality, customer groups that cause variances that are recorded in Group 1 accounts should be responsible for paying (or receiving credits) for their disposal. Newmarket-Tay Power has proposed to allocate a portion of the GA and CBR Class B balances to its transition customers, based on their customer-specific consumption levels.¹⁵ The amounts allocated to each transition customer are proposed to be recovered (or refunded, as applicable), by way of 12 equal monthly installments.

Newmarket Tay Rate Zone - Accounts 1588 and 1589

In its application, as originally filed, Newmarket-Tay Power stated that a 2020 settlement credit of \$768,874 for the Newmarket-Tay rate zone was recorded twice in Account 1589 2020 balance and corrected in 2021.¹⁶ Subsequently, in response to a staff question¹⁷, Newmarket-Tay Power noted that the \$(768,874) adjustment was accrued in the general ledger in Dec. 2020 and the IESO posted the \$(768,874) adjustment on the Dec. 2020 invoice resulting in the adjustment being recorded twice in 2020. In its response to OEB staff's question regarding the impact of the adjustment on Account 1588,¹⁸ Newmarket-Tay Power confirmed that it has apportioned the adjustment between RPP and non-RPP components following the Accounting Guidance for IESO Charge Type 2148.¹⁹ The accrual was reversed in 2021 when confirmed with the IESO, resulting in a debit of \$768,874 in Account 1589.²⁰

¹⁵ 2023 IRM Rate Generator Model, Tab 6.1a "GA Allocation" and Tab 6.2a "CBR B_Allocation"

¹⁶ EB-2022-0050, 2023 Incentive Rate-Making Application, p.15

¹⁷ EB-2022-0050, 2023 IRM Application, Responses to Staff Questions, p.12

¹⁸ EB-2022-0050, 2023 IRM Application, Responses to Staff Follow-up Questions, p.1

¹⁹ [Accounting Guidance for IESO Charge Type 2148, issued on May 15, 2019](#)

²⁰ EB-2022-0050, 2023 IRM Application, Responses to Staff Questions, p.12

In addition, Newmarket-Tay Power identified the January 2021 adjustments for the RPP vs Non-RPP GA for both rate zones were inaccurate due to the incorrect financial data used when determining the allocation.

Findings

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

After a review of the evidence, the OEB has determined that the disposition of balances in Accounts 1588 and 1589 will require further adjudication, because their disposition may give rise to rate retroactivity. The OEB's concern in this regard relates to the double entries in Account 1589 in 2020, where the 2020 balance was disposed on a final basis in Newmarket-Tay Power's 2022 IRM decision and order. Therefore, for the Newmarket-Tay rate zone, the OEB only approves the disposition of a debit balance of \$1,230,137 as of December 31, 2021, including interest projected to April 30, 2023, for Group 1 accounts on a final basis. This amount excludes a debit balance of \$925,296 in Accounts 1588 and 1589. Further procedural steps regarding a hearing to consider the disposition of these accounts will be issued in due course.

Table 7.1 identifies the principal and interest amounts for the Newmarket-Tay rate zone which the OEB approves for disposition.

Table 7.1: Group 1 Deferral and Variance Account Balances – Newmarket-Tay rate zone

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	193,053	7,184	200,237
Smart Meter Entity Variance Charge	1551	14,030	241	14,271
RSVA - Wholesale Market Service Charge	1580	635,077	26,498	661,575
Variance WMS - Sub-account CBR Class B	1580	(82,721)	(2,293)	(85,014)
RSVA - Retail Transmission Network Charge	1584	515,031	17,260	532,291

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
RSVA - Retail Transmission Connection Charge	1586	(55,083)	(1,794)	(56,877)
Disposition and Recovery of Regulatory Balances (2018)	1595	(56,955)	20,609	(36,347)
Total for Group 1 accounts		1,162,432	67,705	1,230,137

For the Midland rate zone, the OEB approves the disposition of a debit balance of \$929,160 as of December 31, 2021, including interest projected to April 30, 2023, for Group 1 accounts on a final basis.

Table 7.2 identifies the principal and interest amounts for the Midland rate zone, which the OEB approves for disposition.

Table 7.2: Group 1 Deferral and Variance Account Balances – Midland rate zone

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
LV Variance Account	1550	578,169	20,363	598,532
Smart Meter Entity Variance Charge	1551	(38,487)	(1,250)	(39,737)
RSVA - Wholesale Market Service Charge	1580	177,744	6,127	183,871
Variance WMS - Sub-account CBR Class B	1580	(13,856)	(460)	(14,317)
RSVA - Retail Transmission Network Charge	1584	12,793	497	13,290
RSVA - Retail Transmission Connection Charge	1586	(19,853)	(507)	(20,359)
RSVA - Power	1588	362,772	12,541	375,313
RSVA - Global Adjustment	1589	(148,955)	(5,255)	(154,210)

Account Name	Account Number	Principal Balance (\$) A	Interest Balance (\$) B	Total Claim (\$) C=A+B
Disposition and Recovery of Regulatory Balances (2018)	1595	(492,708)	479,485	(13,223)
Total for Group 1 accounts		417,619	511,541	929,160

The balance of each of the Group 1 accounts approved for disposition shall be transferred to the applicable principal and carrying charge sub-accounts of Account 1595. Such transfer shall be pursuant to the requirements specified in the *Accounting Procedures Handbook for Electricity Distributors*.²¹ The date of the transfer must be the same as the effective date for the associated rates, which is generally the start of the rate year.

The OEB approves these balances to be disposed through final rate riders, charges, or payments, as calculated in the Rate Generator Models for both rate zones. The final rate riders, charges, and payments, as applicable, will be in effect over a one-year period from May 1, 2023 to April 30, 2024.²²

²¹ Article 220, Account Descriptions, Accounting Procedures Handbook for Electricity Distributors, effective January 1, 2012

²² 2023 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

8. LOST REVENUE ADJUSTMENT MECHANISM VARIANCE ACCOUNT

The OEB has historically utilized a Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) to capture a distributor's revenue implications resulting from differences between actual and forecast conservation and demand management (CDM) savings included in its last OEB-approved load forecast. The use of the LRAMVA is no longer the default approach for CDM activities.²³

Distributors delivered CDM programs to their customers through the Conservation First Framework (CFF) that began on January 1, 2015 until March 20, 2019, when the CFF was revoked.²⁴

Distributors filing an application for 2023 rates are required to seek disposition of all outstanding LRAMVA balances related to program savings related to CFF programs or other conservation programs they delivered unless they do not have complete information on eligible program savings.²⁵

Distributors are also eligible under the LRAM for persisting impacts of conservation programs until their next rebasing. The OEB provided direction for distributors to seek approval of LRAM-eligible amounts for 2023 onwards on a prospective basis, and a rate rider in the corresponding rate year, to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application.²⁶

Newmarket-Tay Power has applied to dispose of its LRAMVA debit balance of \$813,538.34. The balance consists of \$720,688.64 in lost revenues from 2021 to 2022 from CDM programs delivered in the Newmarket-Tay rate zone during the period from 2011 to 2020 and carrying charges, and \$92,849.70 in lost revenues from 2021 to 2022 from CDM programs delivered in the Midland rate zone during the period from 2014 to 2019 and carrying charges. The actual conservation savings claimed by Newmarket-Tay Power under the CFF were validated with reports from the IESO, project-level savings files, or both.

²³ Conservation and Demand Management Guidelines for Electricity Distributors, December 20, 2021, chapter 8.

²⁴ On March 20, 2019 the Minister of Energy, Northern Development and Mines issued separate Directives to the OEB and the IESO.

²⁵ Chapter 3 Filing Requirements, section 3.2.6.1

²⁶ [Guidance on Prospective Lost Revenue Adjustment Mechanism \(LRAM\) Amounts – 2023 Rates](#), June 16, 2022

Actual conservation savings were compared against forecasted conservation savings in the Midland rate zone of 3,299,236 kWh included in its last OEB-approved load forecast.²⁷

Newmarket-Tay Power also applied for approval of LRAM-eligible amounts for the years 2023 to 2027 on a prospective basis, arising from persisting savings from completed CDM programs.

Findings

The OEB finds that Newmarket-Tay Power's LRAMVA balance has been calculated in accordance with the OEB's CDM-related guidelines and updated LRAMVA policy. The OEB approves the disposition of Newmarket-Tay Power's LRAMVA debit balance of \$720,688.64 in the Newmarket-Tay rate zone, as set out in Table 8.1 and a debit balance of \$92,849.70 in the Midland rate zone, as set out in Table 8.2 below.

Table 8.1 Newmarket-Tay Rate Zone LRAMVA Balance for Disposition

Account Name	Account Number	Actual CDM Savings (\$) A	Forecasted CDM Savings (\$) B	Carrying Charges (\$) C	Total Claim (\$) D=(A-B)+C
LRAMVA	1568	702,617.14	0	18,071.49	720,688.64

Table 8.2 Midland Rate Zone LRAMVA Balance for Disposition

Account Name	Account Number	Actual CDM Savings (\$) A	Forecasted CDM Savings (\$) B	Carrying Charges (\$) C	Total Claim (\$) D=(A-B)+C
LRAMVA	1568	186,075.71	95,600.67	2,374.66	92,849.70

The balance in the LRAMVA is now zero, and no further entries to the LRAMVA are permitted at this time. The LRAMVA will not be discontinued, in the event that Newmarket-Tay Power requests the use of the LRAMVA for a CDM activity in a future application, which the OEB will consider on a case-by-case basis.²⁸

²⁷ EB-2012-0147, Decision and Order, January 17, 2013

²⁸ Conservation and Demand Management Guidelines for Electricity Distributors, December 20, 2021, p. 28

The OEB also approves the LRAM-eligible amounts for the years 2023 to 2027, arising from persisting savings from completed CDM programs, as set out in Table 8.3 below. These amounts will be adjusted mechanistically by the approved inflation minus X factor applicable to IRM applications in effect for a given year and recovered through a rate rider in the corresponding rate year, beginning with the 2023 rate year. For the 2023 rate year, the OEB approves the requested LRAM-eligible amount of \$360,537 for the Newmarket-Tay rate zone,²⁹ a debit balance to be recovered from customers and the associated rate riders. The OEB also approves the requested LRAM-eligible amount of \$44,132 for the Midland rate zone,³⁰ a debit balance in each of 2023-2026 to be recovered from customers and a credit balance in 2027 to be returned to customers, and the associated rate riders. Should Newmarket-Tay Power rebase in, or prior to, the last year in Tables 8.3 and 8.4, amounts shown in Tables 8.3 and 8.4 in the year of rebasing or later will not be recoverable, as any persisting impacts of CDM can be taken into consideration in setting new base rates.

Table 8.3 LRAM-Eligible Amounts for Prospective Disposition in Newmarket-Tay Rate Zone

Year	LRAM-Eligible Amount (in 2022 \$)
2023	348,176.72
2024	302,124.78
2025	207,040.35
2026	184,503.75
2027	165,766.98

²⁹ This amount is arrived at by applying the applicant's approved rate adjustment of 3.55% for the 2023 rate year to the applicant's approved 2023 LRAM-eligible amount of \$348,176 calculated based on the rates in effect for 2022.

³⁰ This amount is arrived at by applying the applicant's approved rate adjustment of 3.55% for the 2023 rate year to the applicant's approved 2023 LRAM-eligible amount of \$42,619 calculated based on the rates in effect for 2022.

Table 8.4 LRAM-Eligible Amounts for Prospective Disposition in Midland Rate Zone

Year	LRAM-Eligible Amount (in 2022 \$)
2023	42,619.47
2024	39,465.58
2025	13,266.27
2026	6,868.96
2027	(1,017.97)

9. IMPLEMENTATION

This Decision is accompanied by two Rate Generator Models, applicable supporting models, and Tariffs of Rates and Charges (Schedule A). The Rate Generator Models also incorporate the rates set out in Table 9.1.

Table 9.1: Regulatory Charges

Rate	per kWh
Rural or Remote Electricity Rate Protection (RRRP)	\$0.0007
Wholesale Market Service (WMS) billed to Class A and B Customers	\$0.0041
Capacity Based Recovery (CBR) billed to Class B Customers	\$0.0004

Each of these rates is a component of the “Regulatory Charge” on a customer’s bill, established annually by the OEB through a separate, generic order. The RRRP and WMS rates were set by the OEB on December 8, 2022.³¹

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 at \$0.42 per smart meter per month on September 8, 2022.³²

In the *Report of the Board: Review of Electricity Distribution Cost Allocation Policy*,³³ 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 December 8, 2022, the OEB issued a letter advising electricity distributors that the microFIT charge shall remain at \$4.55 for the duration of the 2023 calendar year.³⁴

³¹ EB-2022-0269, Decision and Order, December 8, 2022

³² EB-2022-0137, Decision and Order, September 8, 2022

³³ EB-2010-0219, Report of the Board “Review of Electricity Distribution Cost Allocation Policy”, March 31, 2011

³⁴ OEB Letter, issued December 8, 2022

10. ORDER

THE ONTARIO ENERGY BOARD ORDERS THAT

1. The Tariffs of Rates and Charges set out in Schedule A of this Decision and Rate Order are approved effective May 1, 2023 for electricity consumed or estimated to have been consumed on and after such date. Newmarket-Tay Power 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 23, 2023

ONTARIO ENERGY BOARD

Nancy Marconi
Registrar

SCHEDULE A
DECISION AND RATE ORDER
NEWMARKET-TAY POWER DISTRIBUTION LTD.
TARIFF OF RATES AND CHARGES
EB-2022-0050
MARCH 23, 2023

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account where energy is supplied to customers residing in residential dwelling units. Energy is generally supplied as a single phase, 3-wire, 60-Hertz, having a nominal voltage of 120/240 Volts and having only one Delivery Point per dwelling. For the purposes of calculating customer connection fees, the Basic Connection for Residential customers is defined as 100 amp 120/240 volt overhead service. A residential building is supplied at one service voltage per land parcel. Street Townhouses and Condominiums requiring centralization bulk metering are covered under General Service Classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	34.30
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0020
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0033)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0058
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service Buildings requiring a connection with a connected load less than 50 kW, and, Townhouses and Condominiums that require centralized bulk metering. General Service buildings are defined as buildings that are used for purposes other than single-family dwellings. A General Service building is supplied at one voltage per land parcel. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	25.54
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0188
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0033)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until April 30, 2024	\$/kWh	(0.0019)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0062
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Rate Rider for Prospective LRAMVA Disposition (2023) - effective until April 30, 2024	\$/kWh	(0.0010)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to General Service customers requiring a connection with a connected load equal to or greater than 50 kW and less than 5,000 kW. A General Service building is supplied at one service voltage per land parcel. Depending on the location of the building, primary supplies to transformers and Customer owned Sub-Stations will be one of the following as determined by the Distributor:

- 2,400/4,160 volts 3 Phase 4Wire
- 4,800/8,320 volts 3 Phase 4 Wire
- 7,200/12,400 volts 3 Phase 4 Wire
- 8,000/13,800 volts 3 Phase 4 Wire
- 16,000/27,600 volts 3 Phase 4 Wire
- 44,000 Volts 3 Phase 3 Wire

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.

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	72.15
Distribution Volumetric Rate	\$/kW	3.9068
Low Voltage Service Rate	\$/kW	0.7282
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0033)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until April 30, 2024	\$/kW	0.4625
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024 Applicable only for Non-Wholesale Market Participants	\$/kW	1.1634
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	1.1902
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kW	(0.0416)
Rate Rider for Prospective LRAMVA Disposition (2023) - effective until April 30, 2024	\$/kW	0.2276
Retail Transmission Rate - Network Service Rate	\$/kW	3.3382
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.5085

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	11.82
Distribution Volumetric Rate	\$/kWh	0.0126
Low Voltage Service Rate	\$/kWh	0.0018
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0033)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0065
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0063

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

STREET LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	1.80
Distribution Volumetric Rate	\$/kW	4.1827
Low Voltage Service Rate	\$/kW	0.5629
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kWh	(0.0033)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	1.7873
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kW	(0.0319)
Retail Transmission Rate - Network Service Rate	\$/kW	2.5179
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9392

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

**This schedule supersedes and replaces all previously
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EB-2022-0050

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

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

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

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Customer Administration

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

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

Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	36.05
Interval meter load management tool charge \$/month	\$	25.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00

Newmarket-Tay Power Distribution Ltd. For Former Midland Power Utility Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	111.66
Monthly fixed charge, per retailer	\$	44.67
Monthly variable charge, per customer, per retailer	\$/cust.	1.11
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.66
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.66)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.56
Processing fee, per request, applied to the requesting party	\$	1.11
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)	\$	4.47
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)	\$	2.23

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	1.0682
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0576

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

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 nominal voltage of 120/240 Volts and up to 400 amps. There shall be only one delivery point to a dwelling. The Basic Connection for Residential consumers is defined as 100 amp 120/240 volt overhead service. A Residential building is supplied at one service voltage per land parcel. 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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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	31.01
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$	0.92
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Rate Rider for Application of Tax Change (2023) - effective until April 30, 2024	\$	(0.06)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0021
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0107
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to a non residential account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW, and Town Houses and Condominiums that require centralized bulk metering. 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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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	33.90
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$	1.00
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0223
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until April 30, 2024	\$/kWh	0.0034
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0021
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$/kWh	0.0007
Rate Rider for Application of Tax Change (2023) - effective until April 30, 2024	\$/kWh	(0.0001)
Rate Rider for Prospective LRAMVA disposition (2023) - effective until April 30, 2024	\$/kWh	0.0017
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0074

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal or greater than, 50 kW but less than 5,000 kW. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 500 kW non-interval metered

General Service 50 to 500 kW interval metered

General Service greater than 500 to 5,000 kW interval metered.

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

APPLICATION

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

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

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

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

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

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

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	153.72
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$	4.55
Distribution Volumetric Rate - Thermal Demand Meter	\$/kW	5.3032
Distribution Volumetric Rate - Interval Meter	\$/kW	5.4518
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kW	(0.0480)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2023) - effective until April 30, 2024	\$/kW	0.5695
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024 Applicable only for Non-Wholesale Market Participants	\$/kW	0.3729
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	0.3440
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$/kW	0.1571
Rate Rider for Application of Tax Change (2023) - effective until April 30, 2024	\$/kW	(0.0137)
Rate Rider for Prospective LRAMVA disposition (2023) - effective until April 30, 2024	\$/kW	0.2882
Retail Transmission Rate - Network Service Rate	\$/kW	3.9317
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9007

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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EB-2022-0050

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.84
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$	0.32
Distribution Volumetric Rate	\$/kWh	0.0126
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	0.0021
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$/kWh	0.0004
Rate Rider for Application of Tax Change (2023) - effective until April 30, 2024	\$/kWh	(0.0003)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0097
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0074

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to privately owned roadway lighting controlled by photo cells. Consumption is based on calculated connected load times the required lighting hours. 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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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3.61
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$	0.11
Distribution Volumetric Rate	\$/kW	13.8158
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kW	(0.0906)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	1.2569
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$/kW	0.4093
Rate Rider for Application of Tax Change (2023) - effective until April 30, 2024	\$/kW	(0.2590)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9663
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2885

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0050

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to municipal lighting, Ministry of Transportation operation controlled by photo cells. Consumption is as per Ontario Energy Board street lighting load shape. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	1.41
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$	0.04
Distribution Volumetric Rate	\$/kW	6.9694
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kW	(0.0520)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	0.7184
Rate Rider for Recovery of Incremental Capital - effective until the effective date of the next cost of service-based rate order	\$/kW	0.2082
Rate Rider for Application of Tax Change (2023) - effective until April 30, 2024	\$/kW	(0.1828)
Retail Transmission Rate - Network Service Rate	\$/kW	2.9938
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2399

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	0.0007
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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EB-2022-0050

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	4.55
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Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.85)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Account history	\$	15.00
Credit reference letter	\$	15.00
Credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Special meter reads	\$	30.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) - residential	\$	26.00
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	\$	50.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - underground - no transformer	\$	500.00
Temporary service - install & remove - overhead - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	36.05

Newmarket-Tay Power Distribution Ltd.

For Newmarket-Tay Power Main Rate Zone

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023
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EB-2022-0050

RETAIL SERVICE CHARGES (if applicable)

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	111.66
Monthly fixed charge, per retailer	\$	44.67
Monthly variable charge, per customer, per retailer	\$/cust.	1.11
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.66
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.66)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.56
Processing fee, per request, applied to the requesting party	\$	1.11
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)	\$	4.47
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)	\$	2.23

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	1.0383
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0279