



EB-2012-0144

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

AND IN THE MATTER OF an application by Lakefront
Utilities Inc. for an order or orders approving or fixing just
and reasonable distribution rates and other charges, to
be effective May 1, 2013.

BEFORE: Marika Hare
Presiding Member

DECISION AND ORDER
April 4, 2013

Introduction

Lakefront Utilities Inc. (“LUI”), a licensed distributor of electricity, filed an application with the Ontario Energy Board (the “Board”) on September 14, 2012 under section 78 of the *Ontario Energy Board Act*, 1998, S.O. 1998, c. 15, (Schedule B), seeking approval for changes to the rates that LUI charges for electricity distribution, to be effective May 1, 2013.

LUI is one of 77 electricity distributors in Ontario regulated by the Board. The *Report of the Board on 3rd Generation Incentive Regulation for Ontario’s Electricity Distributors* (the “IR Report”), issued on July 14, 2008, established a three year plan for 3rd generation incentive regulation mechanism (“IRM”) (i.e., rebasing plus three years). In its October 27, 2010 letter regarding the development of a Renewed Regulatory Framework for Electricity (“RRFE”), the Board announced that it was extending the IRM plan until such time as the RRFE policy initiatives have been substantially completed.

In a letter dated October 18, 2012, the Board stated its expectation that the three rate setting methods set out in the *Report of the Board – Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach* would be available for the 2014 rate year.

As part of the plan, LUI is one of the electricity distributors that will have its rates adjusted for 2013 on the basis of the IRM process, which provides for a mechanistic and formulaic adjustment to distribution rates and charges between cost of service applications. LUI's application also addressed revenue-to-cost ratios and sought approval for lost revenue adjustment mechanism ("LRAM") recovery.

To streamline the process for the approval of distribution rates and charges for distributors, the Board issued its IR Report, *Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on September 17, 2008 (the "Supplemental Report"), and *Addendum to the Supplemental Report of the Board on 3rd Generation Incentive Regulation for Ontario's Electricity Distributors* on January 28, 2009 (collectively the "Reports"). Among other things, the Reports provide the relevant guidelines for 2013 rate adjustments for distributors applying for distribution rate adjustments pursuant to the IRM process. On June 28, 2012, the Board issued an update to Chapter 3 of the Board's *Filing Requirements for Transmission and Distribution Applications* (the "Filing Requirements"), which outlines the application filing requirements for IRM applications based on the policies in the Reports.

Notice of LUI's rate application was given through newspaper publication in LUI's service area advising interested parties where the rate application could be viewed and advising how they could intervene in the proceeding or comment on the application. No letters of comment were received. The Notice of Application indicated that intervenors could be eligible for cost awards with respect to LUI's revenue-to-cost ratios and its request for LRAM recovery. The Vulnerable Energy Consumers Coalition ("VECC") applied and was granted intervenor status in this proceeding. The Board granted VECC eligibility for cost awards in regards to LUI's request for LRAM recovery and revenue-to-cost ratios. Board staff also participated in the proceeding. The Board proceeded by way of a written hearing.

While the Board has considered the entire record in this proceeding, it has made reference only to such evidence as is necessary to provide context to its findings. The following issues are addressed in this Decision and Order:

- Price Cap Index Adjustment;
- Rural or Remote Electricity Rate Protection Charge;
- Wholesale Market Service Rate;
- Smart Metering Entity Charge;
- MicroFIT Service Charge;
- Revenue-to-Cost Ratio Adjustments;
- Shared Tax Savings Adjustments;
- Retail Transmission Service Rates;
- Review and Disposition of Group 1 Deferral and Variance Account Balances;
- Request for Disposition of Account 1521; and
- Request for Disposition of Account 1568 (“LRAMVA”).

Price Cap Index Adjustment

As outlined in the Reports, distribution rates under the IRM are to be adjusted by a price escalator, less a productivity factor of 0.72% and a stretch factor.

On March 21, 2013, the Board announced a price escalator of 1.6% for those distributors under IRM that have a rate year commencing May 1, 2013.

The stretch factors are assigned to distributors based on the results of two benchmarking evaluations to divide the Ontario industry into three efficiency cohorts. In its letter to Licensed Electricity Distributors dated November 28, 2012 the Board assigned LUI to efficiency cohort 2, being the middle group, and a resulting cohort specific stretch factor of 0.4%.

On that basis, the resulting price cap index adjustment is 0.48% (i.e. $1.6\% - (0.72\% + 0.4\%)$). The price cap index adjustment applies to distribution rates (fixed and variable charges) uniformly across customer classes.

The price cap index 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;
- Rural or Remote Rate Protection Charge;
- Standard Supply Service – Administrative Charge;
- Transformation and Primary Metering Allowances;
- Loss Factors;
- Specific Service Charges;
- MicroFIT Service Charge; and
- Retail Service Charges.

Rural or Remote Electricity Rate Protection Charge

On March 21, 2013, the Board issued a Decision with Reasons and Rate Order (EB-2013-0067) establishing that the Rural or Remote Electricity Rate Protection (“RRRP”) used by rate regulated distributors to bill their customers shall be \$0.0012 per kilowatt hour effective May 1, 2013. The draft Tariff of Rates and Charges flowing from this Decision and Order reflects this RRRP charge.

Wholesale Market Service Rate

On March 21, 2013, the Board issued a Decision with Reasons and Rate Order (EB-2013-0067) establishing that the Wholesale Market Service rate (“WMS rate”) used by rate regulated distributors to bill their customers shall be \$0.0044 per kilowatt hour effective May 1, 2013. The draft Tariff of Rates and Charges flowing from this Decision and Order reflects this WMS rate.

Smart Metering Entity Charge

On March 28, 2013, the Board issued a Decision and Order (EB-2012-0100/EB-2012-0211) establishing a Smart Metering Entity charge of \$0.79 per month for Residential and General Service < 50kW customers for those distributors identified in the Board’s annual *Yearbook of Electricity Distributors*. This charge will be in effect from May 1, 2013 to October 31, 2018. The draft Tariff of Rates and Charges flowing from this Decision and Order reflects this Smart Metering Entity charge.

MicroFIT Service Charge

On September 20, 2012, the Board issued a letter advising that the default province-wide fixed monthly charge for all electricity distributors related to the microFIT

Generator Service Classification was to be updated to \$5.40 per month effective with the implementation of electricity distributors' 2013 rates applications. The draft Tariff of Rates and Charges flowing from this Decision and Order reflects the new default microFIT service charge.

Revenue-to-Cost Ratio Adjustments

Revenue-to-cost ratios measure the relationship between the revenues expected from a class of customers and the level of costs allocated to that class. The Board has established target ratio ranges (the "Target Ranges") for Ontario electricity distributors in its report *Application of Cost Allocation for Electricity Distributors*, dated November 28, 2007 and in its updated report *Review of Electricity Distribution Cost Allocation Policy*, dated March 31, 2011.

Pursuant to the Settlement Agreement Proposal approved by the Board in LUI's 2012 cost of service application (EB-2011-0250), adjustments to the GS 3,000 to 4,999 kW rate class were to be made in equal increments over a four year period to bring it to the minimum target range for that rate class. Offsetting adjustments were to be made to customer classes above 100% in the years following 2012 in order to maintain revenue neutrality when the GS 3,000-4,999 class is adjusted in those subsequent years to bring that class to the lower boundary of its range; any such adjustments were to be made to the class with the highest revenue- to- cost ratio above 100% first, until lowered to the next highest ratio.

LUI's application proposed no change to its revenue-to-cost ratios in 2013. LUI proposed to move the revenue-to-cost ratio for its GS 3,000 to 4,999 kW rate class by an average of 7.5% each year, beginning in 2014.

The table below outlines the proposed revenue-to-cost ratios.

Rate Class	Current 2012 Ratio	Proposed 2013 Ratio	Proposed 2014 Ratio
Residential	89.90	89.90	89.90
General Service Less Than 50 kW	99.64	99.64	99.64
General Service 50 to 2,999 kW	139.13	139.13	131.63
General Service 3,000 to 4,999 kW	57.50	57.50	65.00
Street Lighting	111.73	111.73	111.73
Sentinel Lighting	117.24	117.24	117.24
Unmetered Scattered Load	81.95	81.95	81.95

LUI stated that between 2011 and 2012, the revenue-to-cost ratio for the GS 3,000 to 4,999 kW rate class increased from 28.63% to 57.50%. LUI proposed to begin the movement to the minimum of the policy range in 2014 to mitigate rate shock to the single customer in this rate class.

Board staff submitted that the Settlement Proposal in EB-2011-0250 was quite clear that the revenue-to-cost ratio for the GS 3,000 to 4,999 kW rate class was to have been adjusted in equal increments over a four year period, which would require LUI to make an adjustment in the first year of its IRM term in 2013. Under these circumstances, Board staff submitted that LUI should be required to abide by the terms of its 2012 Settlement Proposal and adjust the revenue-to-cost ratio for this rate class in equal increments. Board staff noted that without an adjustment of 5.75% in 2013, LUI would be required to make an adjustment of 7.5% in 2014, 2015 and 2016, resulting in a greater rate impact in the remaining IRM transition years.

VECC supported the submissions of Board staff and agreed that LUI should be required to make adjustments in 2013.

In its reply submission, LUI maintained that the settlement agreement and its 2012 application stated that changes to the GS 3,000 to 4,999 kW class revenue-to-cost ratios would begin in 2014. However, LUI accepted Board staff's submission and provided updated Revenue-to-Cost Ratio and Rate Generator models which reflect an increase of 5.625% in the revenue-to-cost ratio for the GS 3,000 to 4,999 kW rate class,

and a reduction in the revenue-to-cost ratio for the GS 50 to 2,999 kW rate class.

The Board notes that section 7.2 of the EB-2011-0250 Settlement Proposal states:

All movement of outliers to the upper and lower boundaries of their ranges will take place in one adjustment in the 2012 test year, with the exception of the General Service 3,000 – 4,999 kW customer class, in respect of which the adjustment to the lower boundary of the range will take place in equal increments over a 4 year period.

The Board agrees that the revenue-to-cost ratios as adjusted by LUI in its reply submission are consistent with the Settlement Proposal in the 2012 cost of service proceeding and therefore approves the revenue-to-cost ratios as adjusted.

Shared Tax Savings Adjustments

In its Supplemental Report, the Board determined that a 50/50 sharing of the impact of currently known legislated tax changes, as applied to the tax level reflected in the Board-approved base rates for a distributor, is appropriate.

The calculated annual tax reduction will be allocated to customer rate classes on the basis of the Board-approved base-year distribution revenue. These amounts will be refunded to customers over a 12-month period, through a volumetric rate rider using annualized consumption by customer class underlying the Board-approved base rates.

LUI rebased in 2012, with a combined federal and provincial tax rate of 15.5%. LUI's application contained a completed Shared Tax Savings Workform which indicated that the applicable tax rate for 2013 remains unchanged from 2012. As a result, there are no tax changes forecast to be shared with LUI's customers.

Retail Transmission Service Rates (“RTSR”)

Electricity distributors are charged for transmission costs at the wholesale level and subsequently pass these charges on to their distribution customers through the RTSRs. Variance accounts are used to capture timing differences and differences in the rate that a distributor pays for wholesale transmission service compared to the retail rate that the distributor is authorized to charge when billing its customers (i.e. variance Accounts 1584 and 1586).

On June 22, 2012 the Board issued revision 3.0 of the *Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates* (the “RTSR Guideline”). The RTSR Guideline outlines the information that the Board requires electricity distributors to file to adjust their RTSRs for 2013. The RTSR Guideline requires electricity distributors to adjust their RTSRs based on a comparison of historical transmission costs adjusted for the new Ontario Uniform Transmission Rates levels and the revenues generated under existing RTSRs. Similarly, embedded distributors whose host is Hydro One Networks Inc. (“Hydro One”) should adjust their RTSR’s to reflect any changes in Hydro One’s Sub-Transmission class RTSRs. The objective of resetting the rates is to minimize the prospective balances in Accounts 1584 and 1586. In order to assist electricity distributors in the calculation of the distributors’ specific RTSRs, Board staff provided a filing module.

LUI is a fully embedded distributor whose host is Hydro One.

On December 20, 2012, the Board approved new rates for Hydro One Sub-Transmission class RTSRs effective January 1, 2013 (EB-2012-0136), as shown in the following table.

2013 Sub-Transmission RTSRs

Network Service Rate	\$3.18 per kW
<u>Connection Service Rates</u>	
Line Connection Service Rate	\$0.70 per kW
Transformation Connection Service Rate	\$1.63 per kW

The Board finds that these Sub-Transmission class RTSRs are to be incorporated into the filing module.

Review and Disposition of Group 1 Deferral and Variance Account Balances

The *Report of the Board on Electricity Distributors’ Deferral and Variance Account Review Report Initiative* (the “EDDVAR Report”) provides that, during the IRM plan term, the distributor’s Group 1 account balances will be reviewed and disposed if the preset disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. The onus is on the distributor to justify why any account balance in excess of the threshold should not be disposed.

LUI's 2011 actual year-end total balance for Group 1 Accounts including interest projected to April 30, 2013 is a credit of \$15,404. This amount results in a total credit claim of \$0.0008 per kWh, which does not exceed the preset disposition threshold.

In response to Board staff interrogatory #4, LUI provided corrections to the RRR balances entered into the model to reflect its final 2011 *Reporting and Record-keeping Requirements* ("RRR") balances, which contain unbilled entries at the end of the year. Board staff noted that the revised principal amounts to be disposed as of December 31, 2011 reconcile with the amounts reported as part of the RRR.

The Board therefore finds that no disposition is required at this time.

Request for Disposition of Account 1521

LUI requested approval to dispose of a credit balance in Account 1521 of \$61,133.

In LUI's 2012 cost of service application (EB-2011-0250), the Board approved Settlement Agreement contained a credit balance in Account 1521 of \$21,303 for disposition, determined as follows¹:

SPC Assessment (Principal Balance)	\$106,153.00
Amount Recovered from Customers in 2010	(\$85,027.86)
Carrying Charges for 2010	\$290.48
December 31, 2012 Principal Balance	\$21,125.14
December 31, 2010 Year End Balance with Carrying Charges	\$21,415.62
Amount Recovered from Customers in 2011	(\$42,487.07)
Forecasted Carrying Charges to April 30, 2012	(\$231.17)
Forecasted December 31, 2011 Principal Balance	(\$21,361.93)
Forecasted Carrying Charges Balance to April 30, 2012	\$59.31
Total for Disposition (Principal and Interest) based on Forecast April 30, 2012 Balance	(\$21,302.62)

¹ EB-2011-0250, response to Board staff Interrogatory #33d)

In response to Board staff IR #5 in this proceeding, LUI explained the revised balance in Account 1521 as follows:

LUI, in the Cost of Service Application in 2012 had entered into the Deferral & Variance Account (EDDVAR) template, provided by the OEB, the amount of \$-21,303 (a negative figure), however the actual value of the account in question was a positive \$21,303 at the end of 2010. (the rate payers as at December 31 2010, still owed LUI, an amount of \$21,303), however the collection period had not yet been concluded.

LUI had inadvertently entered the data into the RRR filing, and their own continuity records in the reverse of the actual amount. Had LUI entered the correct positive balance, the 2011 yearend balance in the account would have been \$-38,669, and the disposal would have been \$+21,303 = leaving approx. \$-17,893 that was over collected from rate payers.

The actual value should have been the \$21,303 (positive value). When LUI then proceeded to dispose of the \$-21,303, caused the balance in this account to become a larger negative value of $\$-21,303 + (\$-38,669) = \$-59,972$. Plus the associated interest, this balance comes to \$-61,133.

Board staff submitted that the information provided in LUI's continuity tables in this application is inconsistent with that provided in the EB-2011-0250 proceeding. Board staff submitted that it had concerns with the accuracy of the balance in Account 1521 as presented by LUI. Furthermore, the amount approved for disposition as part of the 2012 rate application was on a final basis. However, recognizing that this apparent error results in a credit balance (i.e. an amount owing to customers), Board staff submitted that it would be appropriate for the Board to approve disposition on an interim basis, and to consider conducting an audit of Account 1521 by the Board's Regulatory Audit and Accounting group.

In its reply submission, LUI submitted that the credit balance of \$61,133 is the appropriate balance for this account, as the balance results from the error of an inverted sign approved by the Board in its 2012 rate application. LUI agreed to a review of its Account 1521 records by the Board's Regulatory Audit and Accounting group if deemed necessary by the Board.

The Board has reviewed LUI's 2012 cost of service settlement agreement and decision. The disposition of the balance in Account 1521 was not approved on a final basis. As such, LUI's position is that the balance in account 1521 is a credit in the amount of \$61,133 which results in a greater refund to ratepayers. The Board approves, on a final basis, the disposition of this amount as of December 31, 2011, including interest as of April 30, 2013 for Account 1521. This balance is to be disposed over a one year period from May 1, 2013 to April 30, 2014.

Request for Disposition of Account 1568 (“LRAMVA”)

On April 26, 2012 the Board issued updated Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) (the “2012 CDM Guidelines”). The 2012 CDM Guidelines established the LRAMVA to capture, at the customer rate-class level the difference between the following:

- i. The results of actual, verified impacts of authorized CDM activities undertaken by electricity distributors between 2011-2014 for both Board-Approved CDM programs and OPA-Contracted Province-Wide CDM programs in relation to activities undertaken by the distributor and/or delivered for the distributor by a third party under contract (in the distributor's franchise area); and
- ii. The level of CDM program activities included in the distributor's load forecast (i.e. the level embedded into rates).²

The Board also noted in the 2012 CDM Guidelines that distributors would be generally expected to include a CDM component in their load forecast in cost of service proceedings. The Board noted that this was to ensure that its customers are realizing the true effects of conservation at the earliest date possible and to mitigate the variance between forecasted revenue losses and actual revenue losses.

The Board notes that at a minimum, distributors must apply for the disposition of the balance in the LRAMVA as part of their cost of service applications. Distributors may apply for the disposition of the balance in the LRAMVA on an annual basis, as part of their IRM rate applications, if the balance is deemed significant by the applicant.

² Section 13.2: LRAM Mechanism for 2011 – 2014, *Guidelines for Electricity Distributor Conservation and Demand Management* (EB-2012-0003)

LUI requested to dispose of its LRAMVA balance of a debit of \$9,768, consisting of lost revenues in 2011 from CDM programs contributing towards LUI's 2011-2014 CDM Targets and pre-2011 CDM programs that were completed in 2011.

In response to interrogatories from Board staff and VECC regarding why LUI deems the balance to be significant, LUI responded that it had provided the LRAMVA balance in accordance with the model requirements. In addition, LUI noted that there is no materiality threshold for disposition of the account. LUI also noted that the CDM Guidelines state that distributors will generally be expected to include a CDM component in their load forecast to ensure that customers are realizing the true effects of conservation at the earliest possible date to mitigate the variance between the forecasted revenue losses and actual revenue losses. LUI stated that to realize the true balancing effects of the LRAM assumptions, the amount of \$9,786 is significant.

Board staff noted that LUI was under IRM in 2011 and did not have any adjustments made to its Board-approved load forecast to reflect savings associated with its CDM Targets. Board staff submitted that 100% of LUI's 2011 net energy savings are eligible for recovery through the LRAMVA.

Board staff noted that LUI's LRAMVA balance was made up of its final 2011 gross savings, and that LRAM has to date only been recovered and approved by the Board on a net basis. Board staff calculated LUI's net LRAMVA to be \$7,583 and requested that LUI confirm this calculation in its reply argument.

Board staff submitted that while the overall LRAMVA amount seems small, LUI had indicated that it is significant, although it had not provided additional argument as to why this is so. Board staff supported disposition of the LRAMVA, subject to LUI's confirmation of the calculation of the net balance.

VECC noted that LUI's LRAM results were based on the OPA's final actual results and that the most recent input assumptions were used in the LRAM calculation. VECC also noted that LUI had not applied carrying charges to the LRAMVA balance. VECC agreed with Board staff that the LRAM calculation should be done on the basis of net energy savings.

VECC stated that, in principle, it did not agree that LUI's LRAMVA balance was significant and should not be disposed of in this IRM application. However, since LUI's

approved 2012 load forecast includes historical, as well as forecast CDM impacts and the CDM component of the forecast is the basis for the LRAMVA moving forward, VECC submitted that it made sense from a timing perspective to dispose of the 2011 LRAMVA balance now so that future disposition of the LRAMVA will follow a consistent approach based on the 2012 load forecast.

LUI agreed in its reply submission that LRAM savings are to be recovered on a net, rather than on a gross basis. LUI provided a correction to Board staff's calculation of the net savings, as well as an updated continuity table based on the net amount with carrying charges. The updated amount proposed for disposition was a debit balance of \$7,858, consisting of \$7,597 principal and \$261 in carrying charges.

LUI reiterated its assertion that this balance was significant to ensure that customers are realizing the true balancing effects of LRAM assumptions. LUI also agreed with VECC that disposition of this amount now will allow for a consistent approach to future disposition of the LRAMVA based on the 2012 load forecast.

The Board approves the disposition of the LRAMVA based on a net basis, that being \$7,858. The Board agrees with LUI that there is no minimum threshold for disposition of this account and that doing so in a timely basis maintains the principle of minimizing intergenerational inequities.

Rate Model

With this Decision, the Board is providing LUI with a rate model (spreadsheet) and applicable supporting models and a draft Tariff of Rates and Charges (Appendix A) that reflects the elements of this Decision. The Board also reviewed the entries in the rate model to ensure that they were in accordance with the 2012 Board approved Tariff of Rates and Charges and the rate model was adjusted, where applicable, to correct any discrepancies.

THE BOARD ORDERS THAT:

1. LUI's new distribution rates shall be effective May 1, 2013.
2. LUI shall review the draft Tariff of Rates and Charges set out in Appendix A. LUI shall file with the Board a written confirmation assessing the completeness and

accuracy of the draft Tariff of Rates and Charges, or provide a detailed explanation of any inaccuracies or missing information within **7 days** of the date of issuance of this Decision and Order.

3. If the Board does not receive a submission from LUI to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Order, the draft Tariff of Rates and Charges set out in Appendix A of this Decision and Order will become final, effective May 1, 2013, and will apply to electricity consumed or estimated to have been consumed on and after May 1, 2013. LUI shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.
4. If the Board receives a submission from LUI to the effect that inaccuracies were found or information was missing pursuant to item 2 of this Decision and Order, the Board will consider the submission of LUI and will issue a final Tariff of Rates and Charges.

Cost Awards

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

1. VECC shall submit their cost claims no later than **7 days** from the date of issuance of the final Rate Order.
2. LUI shall file with the Board and forward to VECC any objections to the claimed costs within **17 days** from the date of issuance of the final Rate Order.
3. VECC shall file with the Board and forward to LUI any responses to any objections for cost claims within **24 days** from the date of issuance of the final Rate Order.
4. LUI shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

All filings to the Board must quote file number **EB-2012-0144**, be made through the Board's web portal at, <https://www.pes.ontarioenergyboard.ca/eservice/> and consist of two paper copies and one electronic copy in searchable / unrestricted PDF format. Filings must clearly state the sender's name, postal address and telephone number, fax

number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at www.ontarioenergyboard.ca. If the web portal is not available parties may email their document to BoardSec@ontarioenergyboard.ca. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 2 paper copies.

DATED at Toronto, April 4, 2013

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary

Appendix A
To Decision and Order
Draft Tariff of Rates and Charges
Board File No: EB-2012-0144
DATED: April 4, 2013

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2013

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

EB-2012-0144

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. 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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	9.97
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0144
Low Voltage Service Rate	\$/kWh	0.0013
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kWh	(0.0013)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0053

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2013

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

EB-2012-0144

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. 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 Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	22.81
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Service Rate	\$/kWh	0.0012
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kWh	(0.0011)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0065
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2013

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

EB-2012-0144

GENERAL SERVICE 50 to 2,999 kW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the 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 Board, and amendments thereto as approved by the 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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	76.14
Distribution Volumetric Rate	\$/kW	3.3754
Low Voltage Service Rate	\$/kW	0.4778
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.3812)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.0723)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0964)
Retail Transmission Rate – Network Service Rate	\$/kW	2.6581
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.9176

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2013

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

EB-2012-0144

GENERAL SERVICE 3,000 to 4,999 kW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	4,618.11
Distribution Volumetric Rate	\$/kW	1.7964
Low Voltage Service Rate	\$/kW	0.5635
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.3495)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016 Applicable only for Non-RPP Customers	\$/kW	(0.0828)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0994)
Retail Transmission Rate – Network Service Rate	\$/kW	2.9727
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	2.2617

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2013

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

EB-2012-0144

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. 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 (per customer)	\$	13.55
Distribution Volumetric Rate	\$/kWh	0.0354
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kWh	(0.0020)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kWh	(0.0002)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0076
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0060

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2013

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EB-2012-0144

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. 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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	4.72
Distribution Volumetric Rate	\$/kW	11.6186
Low Voltage Service Rate	\$/kW	0.3771
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.5624)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.0733)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0880)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0145
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5133

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2013

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EB-2012-0144

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers 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 OEB street lighting load shape template. 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 Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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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 Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	3.88
Distribution Volumetric Rate	\$/kW	24.5896
Low Voltage Service Rate	\$/kW	0.3694
Rate Rider for Disposition of Deferral/Variance Account (2012) – effective until April 30, 2016	\$/kW	(0.6354)
Rate Rider for Global Adjustment Sub Account Disposition – effective until April 30, 2016		
Applicable only for Non-RPP Customers	\$/kW	(0.0740)
Rate Rider for Disposition of Deferral/Variance Account (2013) – effective until April 30, 2014	\$/kW	(0.0888)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4824

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural Rate Protection Charge	\$/kWh	0.0012
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2013

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EB-2012-0144

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority'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	\$	5.40
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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 and energy	%	(1.00)

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2013

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EB-2012-0144

SPECIFIC SERVICE CHARGES

APPLICATION

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Customer Administration		
Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Pulling post dated cheques	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection – after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Service call - customer-owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service install & remove - overhead - no transformer	\$	500.00
Temporary service install & remove - underground - no transformer	\$	300.00
Temporary service install & remove - overhead - with transformer	\$	1,000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Interval Meter Load Management Tool Charge \$/month	\$	110.00
Service Charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	60.00

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2013

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EB-2012-0144

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

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

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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	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

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	1.0565
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0465