



**Lakefront
Utilities
Inc.**

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December 23, 2009 (Updated)

**Ontario Energy Board
Attention: Kirsten Walli; Board Secretary
2300 Yonge Street, 27th Floor, P.O. Box 2319
Toronto, ON
M4P 1E4**

Dear Ms. Walli,

**2010 3rd Generation Incentive Rate Mechanism Adjustment (3GIRM) Application
Ontario Energy Board File Number EB-2009-0233**

Lakefront Utilities Inc. ("LUI") filed a 3GIRM rate application on October 20, 2009.

Subsequently, as per the Regulatory Audit and Accounting Bulletin release by the OEB dated October 15, 2009, LUI conducted an extensive analysis and reconciliation of RSVA Accounts and specifically 1588 Sub-Account Global Adjustment in accordance with the accounting guidance for its RRR filing update.

Consequently, in response to Board Staff interrogatories, LUI is submitting an **updated IRM Deferral and Variance Account Workform V4** and **an updated 2010 IRM3 Rate Generator**. We are attaching both excel worksheets and have noted and highlighted the updated sections in yellow in this Manager's Summary.

LUI application contains the following parts:

- Manager's Summary **(Updated Dec/23/09)**
- Completed 2010 - 3 GIRM Rate Generator Model; **(Updated Dec/23/09)**
- Completed 2010 - 3 GIRM Supplementary Model;
- Smart Meter Rate Calculation;
- IRM Deferral and Variance Account Workform; **(Updated Dec/23/09)**
- A PDF copy of the Tariff sheet generated by the Rate Generator; and **(Updated Dec/23/09)**
- A PDF copy of the bill impacts generated by the Rate Generator. **(Updated Dec/23/09)**

This application is respectfully submitted for the Board consideration.

Yours truly,

LAKEFRONT UTILITIES INC.

Dereck C. Paul; Vice President
Cc: Bruce R. Craig – President

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an application by Lakefront Utilities Inc. for an Order or Orders pursuant to the *Ontario Energy Board Act, 1998*, for 2010 electricity distribution rates and related matters.

APPLICATION

The Applicant is Lakefront Utilities Inc. ("LUI"), Licence # ED-2002-0545. LUI is an Ontario corporation with its office in the Town of Cobourg. LUI carries on the business of distributing electricity within its licensed Territory in the Town of Cobourg and the Village of Colborne.

LUI hereby applies to the Ontario Energy Board, pursuant to section 78 of the Ontario Energy Board Act, 1998, for an Order or Orders approving the revenue adjustment and customer rates for the distribution of electricity, to be implemented on **May 1, 2010**.

The Ontario Energy Board issued file number EB-2009-0233 to LUI for the 3rd Generation IRM, adjustment. To achieve a revenue adjustment, LUI is seeking approval for rates using the 2010 3rd Generation IRM Rate Generator and Supplementary Models for electricity distribution companies.

In addition to completing the required elements of the Board's filing models that are utilized to calculate the 2010 3GIRM proposed rates, LUI proposes specific items that require Board consideration and approval as follows:

- A 2010 **Smart Meter** Funding Adder (SMFA) of \$2.00 per customer per month effective May 1, 2010.
- Disposition of Group 1 **Deferral and Variance** account balance of \$465,859 over a 3-year period.
- **Cost Allocation** adjustment to Street Light Customer Class as per Board approved 3rd year of 4 year incremental process.

The rates will be reflected on a pro-rated basis with pre-May 1, 2010 consumption at the old distribution rate and the post-May 1, 2010 consumption at the new proposed distribution rates.

Distributor Information

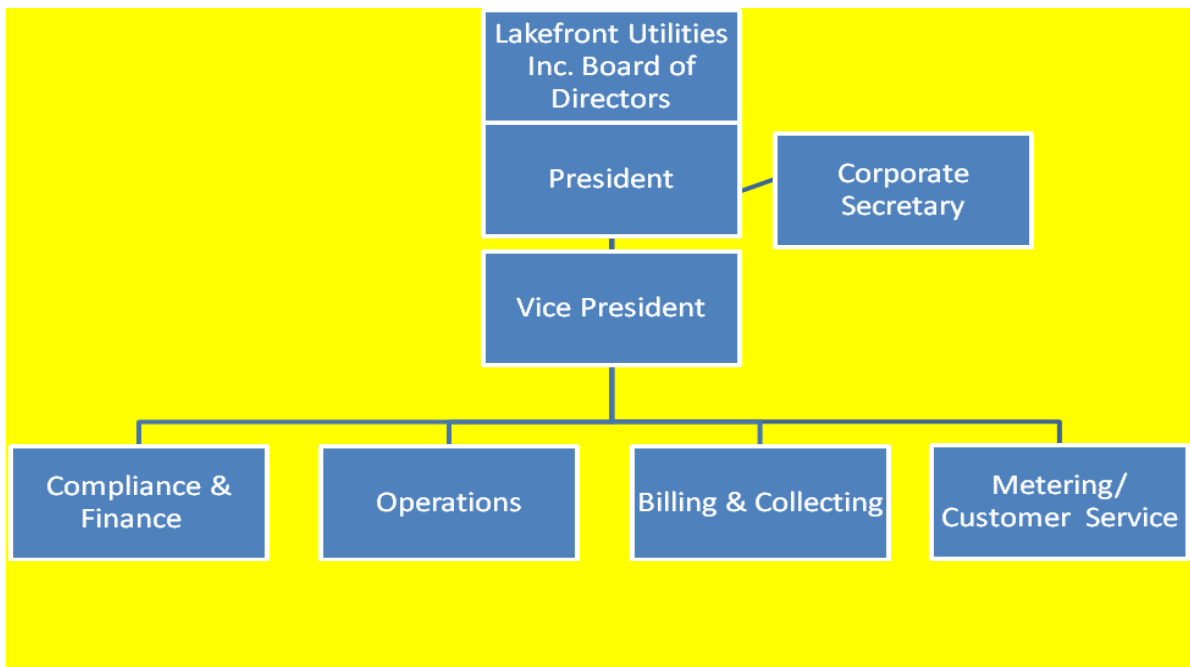
- Name of the distributor - Lakefront Utilities Inc.
- Current licence number of the distributor - ED-2002-0545
- Community or communities served - Town of Cobourg, Village of Colborne
- Surround by Hydro One
- Characteristics of the service area - Urban
- Embedded or host distributor - Embedded
- Mailing address - P.O. Box 577, 207 Division Street,
Cobourg, ON K9A 4L3

- Contact Information:
- TITLE: President - Phone: 905-372-2193
NAME: Bruce R. Craig, P.Eng. - Fax: 905-372-2581
- Cell: 905-373-5785
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- Contact Information:
- TITLE: Vice President - Phone: 905-372-2193
NAME: Dereck C. Paul - Cell: 289-251-3311
- E-mail: dpaul@lusi.on.ca

At December 31, 2008 LUI served 9,365 electric customers. There were 8,023 residential customers, 1,052 General Service customers less than 50 kW, 134 General Service >50-2999 kW customers, and 2 General Service >3000-4999 kW customers. There were 98 Unmetered Scattered Load customers, 55 Sentinel Lighting customers and 2 Street Lighting customers.

Corporate Structure – Lakefront Utilities Inc.



Cost Allocation

In its Decision and Order of May 9, 2008, the Ontario Energy Board directed LUI, to use a two (2) year phase-in process to reallocate Sentinel Lights class and a four (4) year phase-in process to reallocate the Street Light class, up to the minimum level criteria established by the Board, as follows:

“The Board directs Lakefront to increase the rate for Street Lights so that the ratio is 25%. This increase is approximately one quarter of the way to the target minimum of 70%. The Board further directs Lakefront to adjust this rate annually so that the revenue to cost ratio increases in 15% increments each year during the IRM period (in other words, to 40% in 2009, 55% in 2010, and 70% in 2011). Similarly, the Board directs Lakefront to increase the rate for Sentinel Lights that the ratio is 55% in 2008, and to further adjust the rate so the ratio is 70% in 2009.

To the extent that additional revenue is forecast to be collected from the Street Lights and Sentinel Lights classes, the rates of the GS<50kW and GS 50-2,999kW classes shall be adjusted downward to yield the total revenue requirement.”

LUI has complied by moving the Sentinel Lighting class to a revenue-to-cost ratio of 70% and the Street Lighting class to a revenue-to-cost ratio of 40% in the 2009 3GIRM.

LUI has further adjusted the Street Lighting class to the required 55% in this 2010 3GIRM submission, and proposes the following Revenue to Cost ratios as determined by the Supplemental Model, following the Board approved process:

- Residential 98%
- GS<50 kW 112%
- GS>50-2,999 kW 159%
- GS 3,000-4,000 kW 20%
- Unmetered Scattered 100%
- Sentinel Lighting 70%
- Street Lighting 55%

Please refer to Sheet C1.5 of the 2010 3GIRM Supplementary Filing Module. It is the determination by the model of the Proposed Revenue to Cost Ratios. The sheet verifies the percentages listed above and additionally determines the impact in dollars of the reallocation of those dollar to the GS<50kW and GS 50-2,999kW classes.

As a result of following this direction, the total bill impact for the Street Lighting class is an increase of 36.5% using the default bill impact volumes from the model.

Model Inputs and Issues

LUI would like to supply the following explanations and clarifications regarding data entered into the two models used in the filing of the company's 3rd Generation IRM Application in order to facilitate a clear understanding of LUI's submission.

Rate Generator Model

Sheet B1.1 – Set up Tariff Sheet Rate Classes – General

LUI is not proposing to change the currently approved customer classes.

The customer classes are:

Residential
General Service Less Than 50 kW
General Service 50 to 2,999 kW
General Service 3,000 to 4,999 kW
Unmetered Scattered Load
Sentinel Lighting
Street Lighting

Sheet C1.1 and J1.1 – Smart Meter Funding Adder

LUI has \$1.00 as its current adder and this is reflected in Rate Generator model “ C1.1 - Current Smart Meter Funding Adder.”

On June 25, 2008, the Government of Ontario enacted regulations under the *Electricity Act, 1998* (O. Reg. 233/08 and O. Reg. 235/08) and the *Ontario Energy Board Act, 1998* (O. Reg. 234/08) with respect to smart meter activity.

LUI is one of the LDCs included in the London RFP process and the Government amendments to the Ontario Regulations (O. Reg. 427/06 Smart Meter: Discretionary Metering Activity and Procurement Principles).

On August 13, 2008 LUI received its ranking from the London process and the resulting two smart meter vendors, as confirmed by the Fairness Commissioner Mr. Peter Sorensen.

LUI participated with the Cornerstone Hydro Electric Concepts (CHEC) group of utilities, in establishing the meter supply contract, installation contract and the old meter disposal contract to achieve the most economic solution and operational efficiencies.

On August 27, 2009, LUI signed a contract with the selected vendor, Sensus, to begin procurement and deployment of smart meters. LUI started smart meter installation August 28, 2009 and has approximately 40% meters installed in its service territory at the time of this application (October 21, 2009). We anticipate completing the residential meter installation by the end of 2009.

In accordance with the Board’s Guideline (G-2008-2002) dated October 22, 2008, LUI established accounts 1555 and 1556 to track smart meter related capital and operating costs, respectively. Revenues from smart meter funding adder (“SMFA”) are recorded in account 1555 and investments in smart meters are recorded in the 1555 capital variance account.

The adder is a tool designed to provide advance funding and thus to mitigate the anticipated rate impact of smart meter costs when recovery of those costs is approved by the Board.

In LUI’s 2006 COS Application (EB-2005-0387), LUI was granted approval for a Smart Meter Funding Adder (SMFA) of \$0.30 and in our 2008 Rate Rebasing application (EB-2007-0761), LUI filed materials of its Smart Meter budget and was approved for a SMFA of \$1.00.

LUI has Smart Meter expenses of over \$1,135,000 to date at the time of this application filing.

Smart Meter revenue recoveries from the Board approved funding adders, inclusive from May 1, 2006 to **August 2009**, totals \$197,142 including interest improvements (please refer to details in attached Smart Meter Rate Calculation model sheet 7, Funding Adder Collected). The current rate adder is accumulating approximately \$110,000 annually.

Forecast budgeted capital cost for smart meters is \$1,979,400 and forecast OM&A costs to 2012 is \$503,500.

In the Application, since actual Smart Meter deployment costs are not yet finalized, LUI is requesting approval to increase the SMFA to \$2.00 per customer per month. LUI submits that this increase will serve a two-fold purpose. It will continue the smooth transition to the final Smart Meter Rate Rider, ensuring there is less chance of the need for a major increase in a single year, and mitigate future rate shock by allowing for additional recovery of revenues to offset the projected costs associated with Smart Meter implementation expenses. Increasing the Smart Meter Funding Adder to \$2.00 will increase the annual revenue base on metered accounts to approximately \$221,000 annually as per the table below:

Customer Class	Customers (Year-End)	Fix charge Unit Revenues \$/Cust	Projected Smart Meter Funding Adder Revenue (\$)
Residential	8,023	2.00	192,552
General Service Less Than 50 kW	1,052	2.00	25,248
General Service 50 to 2,999 kW	134	2.00	3,216
TOTAL	9,209		221,016

LUI submits that even though the requested \$2.00 SMFA will not be sufficient to cover associated costs, our customers will be better served through a staged approach to the final adder which will eventually be calculated in a separate Smart Meter Rate Rider application process.

LUI has reviewed the impact of an increase to \$2.00 for the SMFA and determined that it does not create any material impact to customer charges within the proposed 2010 Distribution rates.

LUI included \$2.00 in “J1.1 - Uniform Service Charge Amount”. This item will be reflected separately in the Tariff sheet.

Sheet C2.2 – Deferral Account Rate Rider

LUI does not have a Deferral Account Rate Rider in its 2009 Tariff sheet. The volumetric Deferral Account Rate Rider which was approved in 2008 had a “Sunset Date” of April 30, 2009, (therefore this sheet is left blank).

Sheet C2.4 – Tax Change Rate Rider

In our 2009 3GIRM application, LUI had a one year Tax Change rate rider due to the change in federal income tax rate from 19.5% to 19%. The amount totaled \$3,518 that is being refunded to customers through a one year volumetric rate adder. The volumetric rate riders have a “Sunset Date” of April 30, 2010 and are reflected in this sheet.

Sheet C3.1 – Current Low Voltage Volumetric Rate

LUI’s 2008 COS rebased Low Voltage rates, which were embedded in the total Volumetric rates, are inputted in column F of this sheet. There is a model calculated Price Cap Index of 1.0118 applied.

Sheet C4.1 – Curr Rates & Chgs General

The monthly rates and charges from LUI’s 2009 approved Tariff of Rates and Charges have been input into the model on this sheet, where applicable.

Sheet C7.1 – Base Distribution Rates General

This sheet has the current base fixed and Volumetric rates exclusive of the \$1.00 smart meter funding adder (from sheet C1.1) and the low voltage rates (from sheet C3.1).

Sheet D1.2 - Revenue Cost Ratio Adj – Gen

This worksheet contains the resultant adjustments as found in the 2010 OEB 3rd GIRM Supplementary Filing Module Sheet C1.9

LUI has calculated the increase in revenue for the Street Lighting and Sentinel Lights classes resulting from the Board’s decision. Street Lighting revenue to cost ratios percentage was moved to 55% and Sentinel Light cost ratio percentage was rounded to 70%. Please reference 2010 3GIRM Supplementary Filing Module **Sheet C1.5 (column D, Proposed Revenue/Cost Ratio)**.

The revenue for the Street Lights and Sentinel Lights has increased by \$120,878 and \$1,061 respectively for these classes.

The 2006 Cost Allocation filing information in the Supplementary Model **Sheet B2.2** was revised to exclude Transformer Allowance. The Revised Total Revenue and Revised Total Requirement by Rate class, is shown in columns L and M respectively.

This revision serves to provide a more accurate picture of the Base Revenue requirement and gives a New Starting point for the 2008 Re-Based Decisions in sheet B2.3 in the Supplementary Filing Module.

LUI has elected to utilize the model to apply and offset this total increase as an equal percentage change to the General Service Less Than 50 kW class (-\$43,612) and the General Service 50 to 2,999 kW class (-\$78,326) as instructed in the 2008 COS Decision.

LUI has not made any adjustments to the Residential, General Service 3,000 - 4,999 kW or Unmetered Scattered Load class.

Sheet D2.2 – K-Factor Adjustment – Gen

This worksheet contains the resultant adjustments as found in the 2010 OEB IRM3 **Supplementary Filing Module Sheet E1.2**. LUI followed the filing guidelines and used the 2010 IRM3 Supplemental Model to calculate the k-Factor adjustment. LUI has transferred the K-Factor adjustment (-0.285%) to the Uniform Service Charge and Volumetric Distribution Percent fields.

Sheet E1.1 – Rate Rebalanced Base Distribution Rates General

This spreadsheet provides the base service charges and volumetric rates per customer class and include the Revenue Cost Ratio Adjustments from sheet D1.2 and K-Factor Adjustments from sheet D2.2.

Sheet F1.2 – Price Cap Adjustment – Gen

This worksheet contains the resultant adjustments found in the 2010 OEB 3rd GIRM **Supplementary Filing Module Sheet G1.1**. LUI has transferred this Price Cap Index of 1.18% to the Uniform Service & Volumetric Charge Percent fields.

Sheet J1.2 – Applied For Smart Meter Funding Adder

The \$2.00 for a Smart Meter Funding Adder is a conservative estimate derived from the forecast figures in the Smart Meter Rate Calculation Model. LUI is applying for this increase to ease future rate increase shock to its customers and is proposed to be shown separately on the Tariff sheet. Please refer to additional comments above relating to this item in sheet C1.1.

Sheet J2.1 – Tax Change Rate Rider

This worksheet contains the resultant adjustments found in the 2010 OEB 3rd GIRM **Supplementary Filing Module Sheet F1.3**. LUI completed the Sheet F1.1 Tax Chg RR Adj in the Supplementary Model, which produced volumetric rate adjustments in Sheet F1.3 that were inputted into Sheet J2.1 of the Rate Generator model. The calculated tax change impact was an adjustment of -\$10,408 for the 2010 year.

Sheet J2.3 - Deferral Account Rate Rider One

This worksheet contains the resultant adjustments as found in the 2010 OEB IRM Deferral and Variance Account Workform, sheet F1.1.

In this 3GIRM application process, LUI elected to apply for disposition of the variance accounts' balances in the Board's Revised Group 1 accounts as outlined in the Report of the Board EB-2008-0046 dated July 31, 2009. The accounts in this group set out below:

Revised Group 1

- 1550 Low Voltage Variance Account;
- 1580 RSVA Wholesale Market Service Charge Account;
- 1584 RSVA Retail Transmission Network Charges Account;
- 1586 RSVA Retail Transmission Connection Charge Account;
- 1588 RSVA Power Account (including Global Adjustment Sub acct);
- 1590 Recovery of Regulatory Asset Balances Account; and
- 1595 Disposition and Recovery of Regulatory Balances Account

LUI has reconciled and calculated the ending balances for each of the above variance accounts as of December 31, 2008. Continuity statement schedules for each account with appropriate OEB stipulated carrying charges were prepared from Jan 1, 2005 to December 31, 2008.

The 2010 OEB IRM3 Deferral and Variance model calculated carrying costs from Jan 1, 2010 up to April 30, 2010 in sheet C1.5, column R, and included the result on the total to determine final total for disposal in this rate application in the amount of \$465,859. LUI proposes to dispose of this balance over a three year period commencing May 1, 2010 and ending on April 30, 2013, resulting in an annual recovery amount of \$155,286 using the model's calculation.

Updated Dec/23/09

Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

Three

Rate Rider Effective To Date

April 30, 2013

Rate Class	Vol Metric	Billed kWh A	Billed kW B	kWh C	Non-RPP D	1590 E	1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	75,604,253	0	96,659	8,344	(21,293)	0	83,710	0.00037
General Service Less Than 50 kW	kWh	35,639,722	0	45,565	3,473	(5,201)	0	43,837	0.00041
General Service 50 to 2,999 kW	kW	125,799,428	298,912	160,832	90,062	(12,922)	0	237,972	0.26538
General Service 3,000 to 4,999 kW	kW	43,016,692	80,519	54,996	41,052	(975)	0	95,073	0.39358
Unmetered Scattered Load	kWh	743,068	0	950	0	(203)	0	747	0.00034
Sentinel Lighting	kW	49,122	98	63	0	0	0	63	0.21361
Street Lighting	kW	2,001,656	5,177	2,559	1,939	(41)	0	4,457	0.28698
		<u>282,853,941</u>	<u>384,706</u>	<u>361,623</u>	<u>144,871</u>	<u>(40,635)</u>	<u>0</u>	<u>465,859</u>	

Adjustments during 2007 in the following accounts due to billing correction:

1550	\$ 2,998
1580	\$110,799
1584	\$ 76,245
1586	\$ 67,657
1588	\$942,099
1588	(\$ 7,011)

UPDATED Dec/23/09 Please note the “Adjustments during 2007-other” figures in the schedule below:
Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments ¹	Transactions (reductions) during 2007, excluding interest and adjustments ¹	Adjustments during 2007 - instructed by Board ²	Adjustments during 2007 - other ³	Closing Principal Balance as of Dec-31-07
LV Variance Account	1550	83,189	351,537	(182,378)		2,998	255,346
RSVA - Wholesale Market Service Charge	1580	(250,250)	1,429,425	(1,799,812)		110,799	(509,838)
RSVA - Retail Transmission Network Charge	1584	(166,894)	1,365,847	(1,306,719)		76,245	(31,522)
RSVA - Retail Transmission Connection Charge	1586	(193,520)	1,131,455	(1,056,625)		67,657	(51,034)
RSVA - Power (Excluding Global Adjustment)	1588	161,075	15,716,289	(15,993,779)		942,099	825,685
RSVA - Power (Global Adjustment Sub-account)		178,757	532,025	(485,993)		(7,011)	217,777
Recovery of Regulatory Asset Balances	1590	(275,243)		(273,246)			(548,490)
Disposition and recovery of Regulatory Balances Account	1595	0					0
Total		(462,887)	20,526,578	(21,098,552)	0	1,192,787	157,925

As outlined in LUI’s 2008 Cost of Service Application, there was a billing correction for one of LUI’s large customers in 2007. LUI is reiterating its submission from the 2008 COS and the Board’s Decision on this matter, below as supporting documentation for the nature of the adjustments and periods they relate to:

In May of 2007, the customer was investigating the loading on one of its three separately metered substations. The customer compared its metered data to its system readings and discovered that the meter was over-reading consumption. Upon investigation, it was discovered that the meter pulse multiplier was incorrect. The meter had been installed in April 2004 and the meter reading contractor had entered the wrong multiplier on the customer’s system, which resulted in LUI over-billing the customer.

Because the customer has three meter points, the metering error could not be easily determined by LUI. This is because there are varying load patterns for each of the three meter points. The problem was discovered in May of 2007 when the customer performed load checks to resolve a voltage drop issue. The customer has a widely varying load month to month and depends on the

number and size of contracts it has at any given time, this makes any comparative analysis and bill quality control difficult. There was no other way that this problem could have been discovered in the absence of the customer performing the load checks to resolve the voltage drop issue. Upon identifying the issue, LUI took steps to correct the metering error and reimburse the customer as soon as it learned about the metering error as it is required to do in accordance with its license.

A consequence of the customer's overpayment was that Lakefront's actual power losses were higher than perceived, resulting in lower amounts being recorded by LUI in RSVA accounts 1588, 1580, 1550, 1584 and 1586 (the "Affected RSVA Accounts").

In LUI's 2008 COS proceedings, intervenors and Board staff raised the question of whether the Board should approve the 2004 portion of the affected RSVA account pertaining to this issue and LUI noted that the 2005 and 2006 account balances have not been the subject of a Board decision, so Board staff's question only applies to 2004 balances. And in fact, LUI is not requesting that the Board adjust its December 31, 2004 Affected RSVA Account balances but rather, LUI has adjusted its 2007 balances for these RSVA accounts and is seeking recovery of those balances. Although the metering discrepancy occurred in 2004, 2005 and 2006, the need to make the adjustment did not arise until the meter problem was discovered in 2007 and LUI was obligated to reimburse the customer. This adjustment is in accordance with GAAP.

In any event, the correction of billing errors in relation to a pass-through cost that is tracked in Board-mandated variance accounts is not retroactive rate making. The correction of billing errors addresses mistaken overpayments and underpayments by customers. Customers should not be prejudiced by over-billed amounts, nor should they be entitled to the windfall of under-billed amounts that result from billing errors. The fundamental rationale for the affected RSVA Accounts is to keep customers and utilities whole in regard to the pass-through costs of power. The adjustment that LUI has made achieves that very purpose and is entirely consistent with this principle.

Further, below is the Board's Decision on the matter at the time:

"Board findings

The Board notes that the intention of the RSVA accounts is to keep the distributor and its customers whole in respect of commodity and associated commodity costs. Therefore, the Board finds that it is appropriate to adjust the RSVA and Account 1550 balances to reflect the correction of this metering error. However, the adjustment should not be made to the 2006 balances; rather the adjustments should be made to the 2007 balances to reflect the timing of the refund which was made. This revised 2007 balance will be dealt with in a subsequent application for disposition.

The Board finds that that the incremental interest expense is not recoverable from ratepayers; this cost is appropriately borne by the distributor, not its customers."

LUI's proposed adjustment is consistent with the Retail Settlement Code, and LUI submits that the Board should approve these adjustments made in 2007 as instructed in its Decision dated May 8, 2008 for the affected RSVA and Account 1550 balances.

LUI is not seeking any interest differential arising from the billing correction and interest refunded to the customer.

Sheet J3.1 – Applied For Low Voltage Volumetric Rates (LVVR)

LUI proposes to maintain the LVVR at the same volumetric rates that are in place effective May 1, 2009 for May 1, 2010 rate implementation. These have been inserted into Sheet J3.1. It should be noted, the LVVR has been split out of Distribution rates (refer to Sheet C3.1) as per Chapter 3 of the Filing Requirements for Transmission and Distribution Applications.

Sheet K1.1 – Applied For Distribution Rates

This sheet contains the base monthly and volumetric rates LUI is applying for, effective May 1, 2010.

Sheet L1.1 and L2.1 – Curr & Appl For TX Network and TX Connect

As per the Board Guideline (G-2008-0001) issued October 22, 2008 and revised July 22, 2009, Section 2, Transmission Network Service Rate has increased by 3.5% and Transmission Connection Service Rate has decreased by 2.2%. Sheets L1.1 and L2.1 respectively, reflect these changes.

Sheet N1.1 – Applied For Monthly Rates and Charges

This sheet reflects the proposed Monthly Rates and Charges for the 2010 3GIRM. This sheet also generates a copy of LUI's current Tariff sheet and the proposed Tariff sheet effective May 1, 2010.

Sheet N3.1 – Curr & Appl For Loss Factor

LUI proposes to maintain its current Loss Factor and has included the approved Total Loss Factors as outlined on the 2009 Tariff of Rates and Charges.

LOSS FACTORS

LOSS FACTORS

Current

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

1.0541
1.0456

Sheet O1.1 – Summary of Changes to Service and Distribution Volumetric Charges

This sheet shows the changes to the base service and volumetric charges for each class with smart meter funding adder stripped out, low voltage volumetric charges separated out and includes the revenue to cost ratio adjustment, K-factor adjustment and price cap adjustment.

Sheet O1.2 and O1.3– Summary of Changes to Tariff Rate Adders

This sheet shows the requested rate adders in each customer class.

Sheet O2.1 – Calculation of Bill Impact (Updated Dec/23/09)

The output from the Bill Impact Generator has produced the following comparisons between current and proposed rates and has been provided in the following pages:

Residential Regular

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	10.32	9.34
Service Charge Rate Adder(s)	\$	-	2.00
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0147	0.0134
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0013
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Bill Impacts by Rate Class

Consumption	800 kWh	- kW
RPP Tier One	600 kWh	Load Factor

Loss Factor 1.0541

Residential Regular	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.0%	35.31%
Energy Second Tier (kWh)	244	0.0660	16.10	244	0.0660	16.10	0.00	0.0%	16.62%
Sub-Total: Energy			50.30			50.30	0.00	0.0%	51.94%
Service Charge	1	10.32	10.32	1	9.34	9.34	-0.98	(9.5)%	9.64%
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.00	2.00	2.00	0.0%	2.07%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	800	0.0147	11.76	800	0.0134	10.72	-1.04	(8.8)%	11.07%
Distribution Volumetric Rate Adder(s)	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0013	1.04	1.04	0.0%	1.07%
Distribution Volumetric Rate Rider(s)	800	0.0000	0.00	800	0.0003	0.24	0.24	0.0%	0.25%
Total: Distribution			22.08			23.34	1.26	5.7%	24.10%
Retail Transmission Rate – Network Service Rate	844	0.0045	3.80	844	0.0047	3.97	0.17	4.5%	4.10%
Retail Transmission Rate – Line and Transformation Connection Service Rate	844	0.0040	3.38	844	0.0039	3.29	-0.09	(2.7)%	3.40%
Total: Retail Transmission			7.18			7.26	0.08	1.1%	7.50%
Sub-Total: Delivery (Distribution and Retail Transmission)			29.26			30.60	1.34	4.6%	31.60%
Wholesale Market Service Rate	844	0.0052	4.39	844	0.0052	4.39	0.00	0.0%	4.53%
Rural Rate Protection Charge	844	0.0013	1.10	844	0.0013	1.10	0.00	0.0%	1.14%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.26%
Sub-Total: Regulatory			5.74			5.74	0.00	0.0%	5.93%
Debt Retirement Charge (DRC)	800	0.00700	5.60	800	0.00700	5.60	0.00	0.0%	5.78%
Total Bill before Taxes			90.90			92.24	1.34	1.5%	95.24%
GST	90.90	5%	4.55	92.24	5%	4.61	0.06	1.3%	4.76%
Total Bill			95.45			96.85	1.40	1.5%	100.00%

Rate Class Threshold Test

Residential Regular

	kWh	250	600	800	1,400	2,250
Loss Factor Adjusted kWh		264	633	844	1,476	2,372
Load Factor	kW					

Energy

	Applied For Bill	\$ 15.05	\$ 36.38	\$ 50.30	\$ 92.02	\$ 151.15
Current Bill	\$ 15.05	\$ 36.38	\$ 50.30	\$ 92.02	\$ 151.15	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	39.7%	49.0%	51.9%	55.9%	58.0%	

Distribution

	Applied For Bill	\$ 15.10	\$ 20.34	\$ 23.35	\$ 32.35	\$ 45.11
Current Bill	\$ 14.00	\$ 19.14	\$ 22.08	\$ 30.90	\$ 43.40	
\$ Impact	\$ 1.10	\$ 1.20	\$ 1.27	\$ 1.45	\$ 1.71	
% Impact	7.9%	6.3%	5.8%	4.7%	3.9%	
% of Total Bill	39.8%	27.4%	24.1%	19.7%	17.3%	

Retail Transmission

	Applied For Bill	\$ 2.27	\$ 5.45	\$ 7.26	\$ 12.70	\$ 20.40
Current Bill	\$ 2.25	\$ 5.38	\$ 7.18	\$ 12.54	\$ 20.16	
\$ Impact	\$ 0.02	\$ 0.07	\$ 0.08	\$ 0.16	\$ 0.24	
% Impact	0.9%	1.3%	1.1%	1.3%	1.2%	
% of Total Bill	6.0%	7.3%	7.5%	7.7%	7.8%	

Delivery (Distribution and Retail Transmission)

	Applied For Bill	\$ 17.37	\$ 25.79	\$ 30.61	\$ 45.05	\$ 65.51
Current Bill	\$ 16.25	\$ 24.52	\$ 29.26	\$ 43.44	\$ 63.56	
\$ Impact	\$ 1.12	\$ 1.27	\$ 1.35	\$ 1.61	\$ 1.95	
% Impact	6.9%	5.2%	4.6%	3.7%	3.1%	
% of Total Bill	45.8%	34.7%	31.6%	27.4%	25.2%	

Regulatory

	Applied For Bill	\$ 1.96	\$ 4.36	\$ 5.74	\$ 9.85	\$ 15.66
Current Bill	\$ 1.96	\$ 4.36	\$ 5.74	\$ 9.85	\$ 15.66	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	5.2%	5.9%	5.9%	6.0%	6.0%	

Debt Retirement Charge

	Applied For Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75
Current Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	4.6%	5.7%	5.8%	6.0%	6.0%	

GST

	Applied For Bill	\$ 1.81	\$ 3.54	\$ 4.61	\$ 7.84	\$ 12.40
Current Bill	\$ 1.75	\$ 3.47	\$ 4.55	\$ 7.76	\$ 12.31	
\$ Impact	\$ 0.06	\$ 0.07	\$ 0.06	\$ 0.08	\$ 0.09	
% Impact	3.4%	2.0%	1.3%	1.0%	0.7%	
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%	

Total Bill

	Applied For Bill	\$ 37.94	\$ 74.27	\$ 96.86	\$ 164.56	\$ 260.47
Current Bill	\$ 36.76	\$ 72.93	\$ 95.45	\$ 162.87	\$ 258.43	
\$ Impact	\$ 1.18	\$ 1.34	\$ 1.41	\$ 1.69	\$ 2.04	
% Impact	3.2%	1.8%	1.5%	1.0%	0.8%	

**Lakefront Utilities
Inc.**
File No. EB-2009-0233
3rd Generation IRM Adjustment

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	25.62	23.37
Service Charge Rate Adder(s)	\$	-	2.00
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0103	0.0086
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0012
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0004
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Bill Impacts by Rate Class

Consumption	2,000 kWh	- kW
RPP Tier One	750 kWh	Load Factor

Loss Factor 1.0541

General Service Less Than 50 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	18.31%
Energy Second Tier (kWh)	1,359	0.0660	89.69	1,359	0.0660	89.69	0.00	0.0%	38.41%
Sub-Total: Energy			132.44			132.44	0.00	0.0%	56.71%
Service Charge	1	25.62	25.62	1	23.37	23.37	-2.25	(8.8)%	10.01%
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.00	2.00	2.00	0.0%	0.86%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	2,000	0.0103	20.60	2,000	0.0086	17.20	-3.40	(16.5)%	7.37%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0012	2.40	2.40	0.0%	1.03%
Distribution Volumetric Rate Rider(s)	2,000	0.0000	0.00	2,000	0.0004	0.80	0.80	0.0%	0.34%
Total: Distribution			46.22			45.77	-0.45	(1.0)%	19.60%
Retail Transmission Rate – Network Service Rate	2,109	0.0041	8.65	2,109	0.0042	8.86	0.21	2.4%	3.79%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,109	0.0036	7.59	2,109	0.0035	7.38	-0.21	(2.8)%	3.16%
Total: Retail Transmission			16.24			16.24	-0.00	(0.0)%	6.95%
Sub-Total: Delivery (Distribution and Retail Transmission)			62.46			62.01	-0.45	(0.7)%	26.55%
Wholesale Market Service Rate	2,109	0.0052	10.97	2,109	0.0052	10.97	0.00	0.0%	4.70%
Rural Rate Protection Charge	2,109	0.0013	2.74	2,109	0.0013	2.74	0.00	0.0%	1.17%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.11%
Sub-Total: Regulatory			13.96			13.96	0.00	0.0%	5.98%
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	5.99%
Total Bill before Taxes			222.86			222.41	-0.45	(0.2)%	95.24%
GST	222.86	5%	11.14	222.41	5%	11.12	-0.02	(0.2)%	4.76%
Total Bill			234.00			233.53	-0.47	(0.2)%	100.00%

**Rate Class Threshold Test
General Service Less Than 50 kW**

	kWh	1,000	2,000	7,500	15,000	20,000
Loss Factor Adjusted kWh		1,055	2,109	7,906	15,812	21,083
Load Factor						
Energy						
Applied For Bill	\$	62.88	\$ 132.44	\$ 515.05	\$ 1,036.84	\$ 1,384.73
Current Bill	\$	62.88	\$ 132.44	\$ 515.05	\$ 1,036.84	\$ 1,384.73
\$ Impact	\$	-	\$ -	\$ -	\$ -	\$ -
% Impact		0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill		49.6%	56.7%	62.7%	63.9%	64.2%
Distribution						
Applied For Bill	\$	35.54	\$ 45.71	\$ 101.64	\$ 177.90	\$ 228.75
Current Bill	\$	35.92	\$ 46.22	\$ 102.87	\$ 180.12	\$ 231.62
\$ Impact	\$	0.38	\$ 0.51	\$ 1.23	\$ 2.22	\$ 2.87
% Impact		-1.1%	-1.1%	-1.2%	-1.2%	-1.2%
% of Total Bill		28.1%	19.6%	12.4%	11.0%	10.6%
Retail Transmission						
Applied For Bill	\$	8.12	\$ 16.24	\$ 60.88	\$ 121.75	\$ 162.34
Current Bill	\$	8.13	\$ 16.24	\$ 60.87	\$ 121.75	\$ 162.34
\$ Impact	\$	0.01	\$ -	\$ 0.01	\$ -	\$ -
% Impact		-0.1%	0.0%	0.0%	0.0%	0.0%
% of Total Bill		6.4%	7.0%	7.4%	7.5%	7.5%
Delivery (Distribution and Retail Transmission)						
Applied For Bill	\$	43.66	\$ 61.95	\$ 162.52	\$ 299.65	\$ 391.09
Current Bill	\$	44.05	\$ 62.46	\$ 163.74	\$ 301.87	\$ 393.96
\$ Impact	\$	0.39	\$ 0.51	\$ 1.22	\$ 2.22	\$ 2.87
% Impact		-0.9%	-0.8%	-0.7%	-0.7%	-0.7%
% of Total Bill		34.5%	26.5%	19.8%	18.5%	18.1%
Regulatory						
Applied For Bill	\$	7.11	\$ 13.96	\$ 51.64	\$ 103.03	\$ 137.29
Current Bill	\$	7.11	\$ 13.96	\$ 51.64	\$ 103.03	\$ 137.29
\$ Impact	\$	-	\$ -	\$ -	\$ -	\$ -
% Impact		0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill		5.6%	6.0%	6.3%	6.4%	6.4%
Debt Retirement Charge						
Applied For Bill	\$	7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
Current Bill	\$	7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
\$ Impact	\$	-	\$ -	\$ -	\$ -	\$ -
% Impact		0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill		5.5%	6.0%	6.4%	6.5%	6.5%
GST						
Applied For Bill	\$	6.03	\$ 11.12	\$ 39.09	\$ 77.23	\$ 102.66
Current Bill	\$	6.05	\$ 11.14	\$ 39.15	\$ 77.34	\$ 102.80
\$ Impact	\$	0.02	\$ 0.02	\$ 0.06	\$ 0.11	\$ 0.14
% Impact		-0.3%	-0.2%	-0.2%	-0.1%	-0.1%
% of Total Bill		4.8%	4.8%	4.8%	4.8%	4.8%
Total Bill						
Applied For Bill	\$	126.68	\$ 233.47	\$ 820.80	\$ 1,621.75	\$ 2,155.77
Current Bill	\$	127.09	\$ 234.00	\$ 822.08	\$ 1,624.08	\$ 2,158.78
\$ Impact	\$	0.41	\$ 0.53	\$ 1.28	\$ 2.33	\$ 3.01
% Impact		-0.3%	-0.2%	-0.2%	-0.1%	-0.1%

**Lakefront Utilities
Inc.
File No. EB-2009-0233
3rd Generation IRM Adjustment**

General Service 50 to 2,999 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	197.93	190.25
Service Charge Rate Adder(s)	\$	-	2.00
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	4.1355	3.5393
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.4864
Distribution Volumetric Rate Rider(s)	\$/kW	0.0041	0.2540
Retail Transmission Rate – Network Service Rate	\$/kW	1.6595	1.7176
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4472	1.4154
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Bill Impacts by Rate Class

Consumption	435,000 kWh	1,480 kW
RPP Tier One	750 kWh	Load Factor 40.3%

Loss Factor 1.0541

General Service 50 to 2,999 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	0.09%
Energy Second Tier (kWh)	457,784	0.0660	30,213.74	457,784	0.0660	30,213.74	0.00	0.0%	60.65%
Sub-Total: Energy			30,256.49			30,256.49	0.00	0.0%	60.73%
Service Charge	1	197.93	197.93	1	190.25	190.25	-7.68	(3.9)%	0.38%
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.00	2.00	2.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	1,480	4.1355	6,120.54	1,480	3.5393	5,238.16	-882.38	(14.4)%	10.51%
Distribution Volumetric Rate Adder(s)	1,480	0.0000	0.00	1,480	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	1,480	0.0000	0.00	1,480	0.4864	719.87	719.87	0.0%	1.45%
Distribution Volumetric Rate Rider(s)	1,480	-0.0041	-6.07	1,480	0.2540	375.92	381.99	(6293.1)%	0.75%
Total: Distribution			6,312.40			6,526.20	213.80	3.4%	13.10%
Retail Transmission Rate – Network Service Rate	1,480	1.6595	2,456.06	1,480	1.7176	2,542.05	85.99	3.5%	5.10%
Retail Transmission Rate – Line and Transformation Connection Service Rate	1,480	1.4472	2,141.86	1,480	1.4154	2,094.79	-47.07	(2.2)%	4.20%
Total: Retail Transmission			4,597.92			4,636.84	38.92	0.8%	9.31%
Sub-Total: Delivery (Distribution and Retail Transmission)			10,910.32			11,163.04	252.72	2.3%	22.41%
Wholesale Market Service Rate	458,534	0.0052	2,384.38	458,534	0.0052	2,384.38	0.00	0.0%	4.79%
Rural Rate Protection Charge	458,534	0.0013	596.09	458,534	0.0013	596.09	0.00	0.0%	1.20%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
Sub-Total: Regulatory			2,980.72			2,980.72	0.00	0.0%	5.98%
Debt Retirement Charge (DRC)	435,000	0.00700	3,045.00	435,000	0.00700	3,045.00	0.00	0.0%	6.11%
Total Bill before Taxes			47,192.53			47,445.25	252.72	0.5%	95.24%
GST	47,192.53	5%	2,359.63	47,445.25	5%	2,372.26	12.63	0.5%	4.76%
Total Bill			49,552.16			49,817.51	265.35	0.5%	100.00%

Rate Class Threshold Test

General Service 50 to 2,999 kW

	kWh	20,000	309,000	594,000	899,000	1,204,000
Loss Factor Adjusted kWh		21,083	325,717	626,136	947,636	1,269,137
	kW	50	770	1,480	2,240	3,000
Load Factor		54.8%	55.0%	55.0%	55.0%	55.0%

Energy

	Applied For Bill	\$ 1,384.73	\$ 21,490.57	\$ 41,318.23	\$ 62,537.23	\$ 83,756.29
Current Bill	\$ 1,384.73	\$ 21,490.57	\$ 41,318.23	\$ 62,537.23	\$ 83,756.29	\$ 83,756.29
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	59.3%	64.6%	64.8%	64.9%	64.9%	64.9%

Distribution

	Applied For Bill	\$ 406.23	\$ 3,487.58	\$ 6,526.13	\$ 9,778.67	\$ 13,031.21
Current Bill	\$ 404.49	\$ 3,379.10	\$ 6,312.40	\$ 9,452.27	\$ 12,592.13	\$ 12,592.13
\$ Impact	\$ 1.74	\$ 108.48	\$ 213.73	\$ 326.40	\$ 439.08	\$ 439.08
% Impact	0.4%	3.2%	3.4%	3.5%	3.5%	3.5%
% of Total Bill	17.4%	10.5%	10.2%	10.1%	10.1%	10.1%

Retail Transmission

	Applied For Bill	\$ 156.65	\$ 2,412.41	\$ 4,636.84	\$ 7,017.92	\$ 9,399.00
Current Bill	\$ 155.34	\$ 2,392.16	\$ 4,597.92	\$ 6,959.01	\$ 9,320.10	\$ 9,320.10
\$ Impact	\$ 1.31	\$ 20.25	\$ 38.92	\$ 58.91	\$ 78.90	\$ 78.90
% Impact	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%
% of Total Bill	6.7%	7.3%	7.3%	7.3%	7.3%	7.3%

Delivery (Distribution and Retail Transmission)

	Applied For Bill	\$ 562.88	\$ 5,899.99	\$ 11,162.97	\$ 16,796.59	\$ 22,430.21
Current Bill	\$ 559.83	\$ 5,771.26	\$ 10,910.32	\$ 16,411.28	\$ 21,912.23	\$ 21,912.23
\$ Impact	\$ 3.05	\$ 128.73	\$ 252.65	\$ 385.31	\$ 517.98	\$ 517.98
% Impact	0.5%	2.2%	2.3%	2.3%	2.4%	2.4%
% of Total Bill	24.1%	17.7%	17.5%	17.4%	17.4%	17.4%

Regulatory

	Applied For Bill	\$ 137.29	\$ 2,117.41	\$ 4,070.14	\$ 6,159.89	\$ 8,249.64
Current Bill	\$ 137.29	\$ 2,117.41	\$ 4,070.14	\$ 6,159.89	\$ 8,249.64	\$ 8,249.64
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.9%	6.4%	6.4%	6.4%	6.4%	6.4%

Debt Retirement Charge

	Applied For Bill	\$ 140.00	\$ 2,163.00	\$ 4,158.00	\$ 6,293.00	\$ 8,428.00
Current Bill	\$ 140.00	\$ 2,163.00	\$ 4,158.00	\$ 6,293.00	\$ 8,428.00	\$ 8,428.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	6.0%	6.5%	6.5%	6.5%	6.5%	6.5%

GST

	Applied For Bill	\$ 111.25	\$ 1,583.55	\$ 3,035.47	\$ 4,589.34	\$ 6,143.21
Current Bill	\$ 111.09	\$ 1,577.11	\$ 3,022.83	\$ 4,570.07	\$ 6,117.31	\$ 6,117.31
\$ Impact	\$ 0.16	\$ 6.44	\$ 12.64	\$ 19.27	\$ 25.90	\$ 25.90
% Impact	0.1%	0.4%	0.4%	0.4%	0.4%	0.4%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

	Applied For Bill	\$ 2,336.15	\$ 33,254.52	\$ 63,744.81	\$ 96,376.05	\$ 129,007.35
Current Bill	\$ 2,332.94	\$ 33,119.35	\$ 63,479.52	\$ 95,971.47	\$ 128,463.47	\$ 128,463.47
\$ Impact	\$ 3.21	\$ 135.17	\$ 265.29	\$ 404.58	\$ 543.88	\$ 543.88
% Impact	0.1%	0.4%	0.4%	0.4%	0.4%	0.4%

**Lakefront Utilities
Inc.**
File No. EB-2009-0233
3rd Generation IRM Adjustment

Unmetered Scattered Load

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	11.26	11.29
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0308	0.0295
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0014
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0048	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045	0.0044
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Bill Impacts by Rate Class

Consumption	2,000 kWh	0 kW
RPP Tier One	750 kWh	Load Factor

Loss Factor 1.0541

Unmetered Scattered Load	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	16.05%
Energy Second Tier (kWh)	1,359	0.0660	89.69	1,359	0.0660	89.69	0.00	0.0%	33.67%
Sub-Total: Energy			132.44			132.44	0.00	0.0%	49.71%
Service Charge	1	11.26	11.26	1	11.29	11.29	0.03	0.3%	4.24%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	2,000	0.0308	61.60	2,000	0.0295	59.00	-2.60	(4.2)%	22.15%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0014	2.80	2.80	0.0%	1.05%
Distribution Volumetric Rate Rider(s)	2,000	0.0000	0.00	2,000	0.0002	0.40	0.40	0.0%	0.15%
Total: Distribution			72.86			73.49	0.63	0.9%	27.59%
Retail Transmission Rate – Network Service Rate	2,109	0.0048	10.12	2,109	0.0050	10.55	0.43	4.2%	3.96%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,109	0.0045	9.49	2,109	0.0044	9.28	-0.21	(2.2)%	3.48%
Total: Retail Transmission			19.61			19.83	0.22	1.1%	7.44%
Sub-Total: Delivery (Distribution and Retail Transmission)			92.47			93.32	0.85	0.9%	35.03%
Wholesale Market Service Rate	2,109	0.0052	10.97	2,109	0.0052	10.97	0.00	0.0%	4.12%
Rural Rate Protection Charge	2,109	0.0013	2.74	2,109	0.0013	2.74	0.00	0.0%	1.03%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.09%
Sub-Total: Regulatory			13.96			13.96	0.00	0.0%	5.24%
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	5.26%
Total Bill before Taxes			252.87			253.72	0.85	0.3%	95.24%
GST	252.87	5%	12.64	253.72	5%	12.69	0.05	0.4%	4.76%
Total Bill			265.51			266.41	0.90	0.3%	100.00%

Rate Class Threshold Test

Unmetered Scattered Load

	kWh	500	2,000	7,500	15,000	20,000
Loss Factor Adjusted kWh		528	2,109	7,906	15,812	21,083
kWh						
Load Factor						
Energy						
Applied For Bill	\$30.10	\$ 132.44	\$ 515.05	\$ 1,036.84	\$ 1,384.73	
Current Bill	\$30.10	\$ 132.44	\$ 515.05	\$ 1,036.84	\$ 1,384.73	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	41.5%	49.7%	52.3%	52.8%	52.9%	
Distribution						
Applied For Bill	\$26.85	\$ 73.54	\$ 244.72	\$ 478.15	\$ 633.77	
Current Bill	\$26.66	\$ 72.86	\$ 242.26	\$ 473.26	\$ 627.26	
\$ Impact	\$ 0.19	\$ 0.68	\$ 2.46	\$ 4.89	\$ 6.51	
% Impact	0.7%	0.9%	1.0%	1.0%	1.0%	
% of Total Bill	37.0%	27.6%	24.8%	24.3%	24.2%	
Retail Transmission						
Applied For Bill	\$ 4.96	\$ 19.82	\$ 74.32	\$ 148.63	\$ 198.18	
Current Bill	\$ 4.91	\$ 19.61	\$ 73.53	\$ 147.05	\$ 196.07	
\$ Impact	\$ 0.05	\$ 0.21	\$ 0.79	\$ 1.58	\$ 2.11	
% Impact	1.0%	1.1%	1.1%	1.1%	1.1%	
% of Total Bill	6.8%	7.4%	7.5%	7.6%	7.6%	
Delivery (Distribution and Retail Transmission)						
Applied For Bill	\$31.81	\$ 93.36	\$ 319.04	\$ 626.78	\$ 831.95	
Current Bill	\$31.57	\$ 92.47	\$ 315.79	\$ 620.31	\$ 823.33	
\$ Impact	\$ 0.24	\$ 0.89	\$ 3.25	\$ 6.47	\$ 8.62	
% Impact	0.8%	1.0%	1.0%	1.0%	1.0%	
% of Total Bill	43.8%	35.0%	32.4%	31.9%	31.8%	
Regulatory						
Applied For Bill	\$ 3.69	\$ 13.96	\$ 51.64	\$ 103.03	\$ 137.29	
Current Bill	\$ 3.69	\$ 13.96	\$ 51.64	\$ 103.03	\$ 137.29	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	5.1%	5.2%	5.2%	5.2%	5.2%	
Debt Retirement Charge						
Applied For Bill	\$ 3.50	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00	
Current Bill	\$ 3.50	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	4.8%	5.3%	5.3%	5.3%	5.3%	
GST						
Applied For Bill	\$ 3.46	\$ 12.69	\$ 46.91	\$ 93.58	\$ 124.70	
Current Bill	\$ 3.44	\$ 12.64	\$ 46.75	\$ 93.26	\$ 124.27	
\$ Impact	\$ 0.02	\$ 0.05	\$ 0.16	\$ 0.32	\$ 0.43	
% Impact	0.6%	0.4%	0.3%	0.3%	0.3%	
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%	
Total Bill						
Applied For Bill	\$72.56	\$ 266.45	\$ 985.14	\$ 1,965.23	\$ 2,618.67	
Current Bill	\$72.30	\$ 265.51	\$ 981.73	\$ 1,958.44	\$ 2,609.62	
\$ Impact	\$ 0.26	\$ 0.94	\$ 3.41	\$ 6.79	\$ 9.05	
% Impact	0.4%	0.4%	0.3%	0.3%	0.3%	

**Lakefront Utilities
Inc.**
File No. EB-2009-0233
3rd Generation IRM Adjustment

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	3.53	4.68
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	18.3934	11.5444
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.3754
Distribution Volumetric Rate Rider(s)	\$/kW	0.0337	0.1025
Retail Transmission Rate – Network Service Rate	\$/kW	1.2578	1.3018
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1421	1.1170
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Bill Impacts by Rate Class

Consumption	180 kWh	0.50 kW
RPP Tier One	750 kWh	Load Factor 49.3%

Loss Factor 1.0541

Sentinel Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	190	0.0570	10.83	190	0.0570	10.83	0.00	0.0%	40.49%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			10.83			10.83	0.00	0.0%	40.49%
Service Charge	1	3.53	3.53	1	4.68	4.68	1.15	32.6%	17.50%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.50	18.3934	9.20	0.50	11.5444	5.77	-3.43	(37.3)%	21.57%
Distribution Volumetric Rate Adder(s)	0.50	0.0000	0.00	0.50	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.50	0.0000	0.00	0.50	0.3754	0.19	0.19	0.0%	0.71%
Distribution Volumetric Rate Rider(s)	0.50	-0.0337	-0.02	0.50	0.1025	0.05	0.07	(350.0)%	0.19%
Total: Distribution			12.71			10.69	-2.02	(15.9)%	39.96%
Retail Transmission Rate – Network Service Rate	0.50	1.2578	0.63	0.50	1.3018	0.65	0.02	3.2%	2.43%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.50	1.1421	0.57	0.50	1.1170	0.56	-0.01	(1.8)%	2.09%
Total: Retail Transmission			1.20			1.21	0.01	0.8%	4.52%
Sub-Total: Delivery (Distribution and Retail Transmission)			13.91			11.90	-2.01	(14.5)%	44.49%
Wholesale Market Service Rate	190	0.0052	0.99	190	0.0052	0.99	0.00	0.0%	3.70%
Rural Rate Protection Charge	190	0.0013	0.25	190	0.0013	0.25	0.00	0.0%	0.93%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.93%
Sub-Total: Regulatory			1.49			1.49	0.00	0.0%	5.57%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	4.71%
Total Bill before Taxes			27.49			25.48	-2.01	(7.3)%	95.25%
GST	27.49	5%	1.37	25.48	5%	1.27	-0.10	(7.3)%	4.75%
Total Bill			28.86			26.75	-2.11	(7.3)%	100.00%

Rate Class Threshold Test

Sentinel Lighting

	kWh	70	130	180	270	360
Loss Factor Adjusted kWh		74	138	190	285	380
kW		0.20	0.35	0.50	0.75	1.00
Load Factor		48.0%	50.9%	49.3%	49.3%	49.3%

Energy

	Applied For Bill	\$ 4.22	\$ 7.87	\$ 10.83	\$ 16.25	\$ 21.66
Current Bill	\$ 4.22	\$ 7.87	\$ 10.83	\$ 16.25	\$ 21.66	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	30.9%	38.1%	40.5%	43.3%	44.8%	

Distribution

	Applied For Bill	\$ 7.09	\$ 8.89	\$ 10.69	\$ 13.70	\$ 16.70
Current Bill	\$ 7.20	\$ 9.96	\$ 12.71	\$ 17.30	\$ 21.89	
\$ Impact	-\$ 0.11	-\$ 1.07	2.02	-\$ 3.60	-\$ 5.19	
% Impact	-1.5%	-10.7%	-15.9%	-20.8%	-23.7%	
% of Total Bill	51.9%	43.1%	40.0%	36.5%	34.6%	

Retail Transmission

	Applied For Bill	\$ 0.48	\$ 0.85	\$ 1.21	\$ 1.82	\$ 2.42
Current Bill	\$ 0.48	\$ 0.84	\$ 1.20	\$ 1.80	\$ 2.40	
\$ Impact	\$ -	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.02	
% Impact	0.0%	1.2%	0.8%	1.1%	0.8%	
% of Total Bill	3.5%	4.1%	4.5%	4.8%	5.0%	

Delivery (Distribution and Retail Transmission)

	Applied For Bill	\$ 7.57	\$ 9.74	\$ 11.90	\$ 15.52	\$ 19.12
Current Bill	\$ 7.68	\$ 10.80	\$ 13.91	\$ 19.10	\$ 24.29	
\$ Impact	-\$ 0.11	-\$ 1.06	2.01	-\$ 3.58	-\$ 5.17	
% Impact	-1.4%	-9.8%	-14.5%	-18.7%	-21.3%	
% of Total Bill	55.4%	47.2%	44.5%	41.3%	39.6%	

Regulatory

	Applied For Bill	\$ 0.73	\$ 1.15	\$ 1.49	\$ 2.10	\$ 2.72
Current Bill	\$ 0.73 <td>\$ 1.15</td> <td>\$ 1.49</td> <td>\$ 2.10</td> <td>\$ 2.72</td> <td></td>	\$ 1.15	\$ 1.49	\$ 2.10	\$ 2.72	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	5.3%	5.6%	5.6%	5.6%	5.6%	

Debt Retirement Charge

	Applied For Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	3.6%	4.4%	4.7%	5.0%	5.2%	

GST

	Applied For Bill	\$ 0.65	\$ 0.98	\$ 1.27	\$ 1.79	\$ 2.30
Current Bill	\$ 0.66	\$ 1.04	\$ 1.37	\$ 1.97	\$ 2.56	
\$ Impact	-\$ 0.01	-\$ 0.06	0.10	-\$ 0.18	-\$ 0.26	
% Impact	-1.5%	-5.8%	-7.3%	-9.1%	-10.2%	
% of Total Bill	4.8%	4.7%	4.7%	4.8%	4.8%	

Total Bill

	Applied For Bill	\$ 13.66	\$ 20.65	\$ 26.75	\$ 37.55	\$ 48.32
Current Bill	\$ 13.78	\$ 21.77	\$ 28.86	\$ 41.31	\$ 53.75	
\$ Impact	-\$ 0.12	-\$ 1.12	2.11	-\$ 3.76	-\$ 5.43	
% Impact	-0.9%	-5.1%	-7.3%	-9.1%	-10.1%	

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	1.11	2.94
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	15.4839	18.6071
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.3708
Distribution Volumetric Rate Rider(s)	\$/kW	0.0173	0.1960
Retail Transmission Rate – Network Service Rate	\$/kW	1.2516	1.2954
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1188	1.0942
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Bill Impacts by Rate Class

Consumption	37 kWh	0.10 kW
RPP Tier One	750 kWh	Load Factor 50.7%

Loss Factor 1.0541

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0570	2.28	40	0.0570	2.28	0.00	0.0%	26.64%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			2.28			2.28	0.00	0.0%	26.64%
Service Charge	1	1.11	1.11	1	2.94	2.94	1.83	164.9%	34.35%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.10	15.4839	1.55	0.10	18.6071	1.86	0.31	20.0%	21.73%
Distribution Volumetric Rate Adder(s)	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.3708	0.04	0.04	0.0%	0.47%
Distribution Volumetric Rate Rider(s)	0.10	-0.0173	0.00	0.10	0.1960	0.02	0.02	0.0%	0.23%
Total: Distribution			2.66			4.86	2.20	82.7%	56.78%
Retail Transmission Rate – Network Service Rate	0.10	1.2516	0.13	0.10	1.2954	0.13	0.00	0.0%	1.52%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1188	0.11	0.10	1.0942	0.11	0.00	0.0%	1.29%
Total: Retail Transmission			0.24			0.24	0.00	0.0%	2.80%
Sub-Total: Delivery (Distribution and Retail Transmission)			2.90			5.10	2.20	75.9%	59.58%
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	2.45%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	0.58%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.92%
Sub-Total: Regulatory			0.51			0.51	0.00	0.0%	5.96%
Debt Retirement Charge (DRC)	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	3.04%
Total Bill before Taxes			5.95			8.15	2.20	37.0%	95.21%
GST	5.95	5%	0.30	8.15	5%	0.41	0.11	36.7%	4.79%
Total Bill			6.25			8.56	2.31	37.0%	100.00%

Rate Class Threshold Test

Street Lighting

kWh	37	73	110	146	183
Loss Factor Adjusted kWh	40	77	116	154	193
kW	0.10	0.20	0.30	0.40	0.50
Load Factor	50.7%	50.0%	50.3%	50.0%	50.2%

Energy

Applied For Bill	\$ 2.28	\$ 4.39	\$ 6.61	\$ 8.78	\$ 11.00
Current Bill	\$ 2.28	\$ 4.39	\$ 6.61	\$ 8.78	\$ 11.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	26.6%	32.4%	35.4%	37.0%	38.1%

Distribution

Applied For Bill	\$ 4.86	\$ 6.77	\$ 8.69	\$ 10.61	\$ 12.53
Current Bill	\$ 2.66	\$ 4.21	\$ 5.75	\$ 7.29	\$ 8.84
\$ Impact	\$ 2.20	\$ 2.56	\$ 2.94	\$ 3.32	\$ 3.69
% Impact	82.7%	60.8%	51.1%	45.5%	41.7%
% of Total Bill	56.8%	50.0%	46.5%	44.7%	43.4%

Retail Transmission

Applied For Bill	\$ 0.24	\$ 0.49	\$ 0.72	\$ 0.96	\$ 1.20
Current Bill	\$ 0.24	\$ 0.47	\$ 0.72	\$ 0.95	\$ 1.19
\$ Impact	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ 0.01
% Impact	0.0%	2.1%	0.0%	1.1%	0.8%
% of Total Bill	2.8%	3.5%	3.9%	4.0%	4.2%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 5.10	\$ 7.25	\$ 9.41	\$ 11.57	\$ 13.73
Current Bill	\$ 2.90	\$ 4.68	\$ 6.47	\$ 8.24	\$ 10.03
\$ Impact	\$ 2.20	\$ 2.57	\$ 2.94	\$ 3.33	\$ 3.70
% Impact	75.9%	54.9%	45.4%	40.4%	36.9%
% of Total Bill	59.6%	53.5%	50.4%	48.7%	47.5%

Regulatory

Applied For Bill	\$ 0.51	\$ 0.75	\$ 1.00	\$ 1.25	\$ 1.50
Current Bill	\$ 0.51	\$ 0.75	\$ 1.00	\$ 1.25	\$ 1.50
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	6.0%	5.5%	5.4%	5.3%	5.2%

Debt Retirement Charge

Applied For Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
Current Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.0%	3.8%	4.1%	4.3%	4.4%

GST

Applied For Bill	\$ 0.41	\$ 0.65	\$ 0.89	\$ 1.13	\$ 1.38
Current Bill	\$ 0.30	\$ 0.52	\$ 0.74	\$ 0.96	\$ 1.19
\$ Impact	\$ 0.11	\$ 0.13	\$ 0.15	\$ 0.17	\$ 0.19
% Impact	36.7%	25.0%	20.3%	17.7%	16.0%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

Total Bill

Applied For Bill	\$ 8.56	\$ 13.55	\$ 18.68	\$ 23.75	\$ 28.89
Current Bill	\$ 6.25	\$ 10.85	\$ 15.59	\$ 20.25	\$ 25.00
\$ Impact	\$ 2.31	\$ 2.70	\$ 3.09	\$ 3.50	\$ 3.89
% Impact	37.0%	24.9%	19.8%	17.3%	15.6%

P1.1 Curr & Appl For Allowances

LUI has entered for continuance and approval, the currently approved Allowances as outlined on their 2009 Tariff of Rates and Charges.

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)

P2.1 Curr & Appl For Spc Srv Chg

LUI has entered for continuance and approval, the currently approved Specific Service Charges as outlined on their 2009 Tariff of Rates and Charges.

Customer Administration	Metric	Current
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	Metric	Current
Late Payment - per month	%	1.5%
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

Other	Metric	Current
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	\$	1000.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35
Interval Meter Load Management Tool	\$	110.00

P3.1 Curr & Appl For Rtl Srv Chg

This sheet contains the Retail Service charges for continuance and approval as outlined on the 2009 Tariff of Rates and Charges.

Retail Service Charges (if applicable)

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 charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing 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

Current Tariff Sheet in effect May 1, 2009:

Lakefront Utilities Inc.
CURRENT TARIFF OF RATES AND CHARGES

CURRENT MONTHLY RATES AND CHARGES

Residential Regular

Service Charge	\$	10.32
Distribution Volumetric Rate	\$/kWh	0.0147
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0045
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0040
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	25.62
Distribution Volumetric Rate	\$/kWh	0.0103
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 2,999 kW

Service Charge	\$	197.93
Distribution Volumetric Rate	\$/kW	4.1355
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2010	\$/kW	(0.00410)
Retail Transmission Rate – Network Service Rate	\$/kW	1.6595
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4472
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 3,000 to 4,999 kW

Service Charge	\$	1,774.91
Distribution Volumetric Rate	\$/kW	1.5850
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2010	\$/kW	(0.00150)
Retail Transmission Rate – Network Service Rate	\$/kW	1.8560
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.7069
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	11.26
Distribution Volumetric Rate	\$/kWh	0.0308
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0048
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0045
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge (per connection)	\$	3.53
Distribution Volumetric Rate	\$/kW	18.3934
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2010	\$/kW	(0.03370)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2578
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1421
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	1.11
Distribution Volumetric Rate	\$/kW	15.4839
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2010	\$/kW	(0.01730)
Retail Transmission Rate – Network Service Rate	\$/kW	1.2516
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1188
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

CURRENT SPECIFIC SERVICE CHARGES

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 pole - 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

Other

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	\$	110.00

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)
	\$/kW	

Current Retail Service Charges (if applicable)

Retail Service Charges (if applicable)

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 charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing 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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0541
Total Loss Factor - Secondary Metered Customer > 5,000 kW	
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0456
Total Loss Factor - Primary Metered Customer > 5,000 kW	

(Updated Dec/23/09) Proposed Tariff Sheet for rates Effective May 1, 2010:

**Lakefront Utilities Inc.
 TARIFF OF RATES AND CHARGES
 Effective May 1, 2010**

EB-2009-0233

MONTHLY RATES AND CHARGES

Applied For Monthly Rates and Charges General

Residential Regular

Service Charge	\$	9.34
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0134
Low Voltage Volumetric Rate	\$/kWh	0.0013
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	(0.00010)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2013	\$/kWh	0.00037
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	23.37
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0086
Low Voltage Volumetric Rate	\$/kWh	0.0012
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	0.00000
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2013	\$/kWh	0.00041
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 2,999 kW

Service Charge	\$	190.25
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kW	3.5393
Low Voltage Volumetric Rate	\$/kW	0.4864
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.01140)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2013	\$/kW	0.26538
Retail Transmission Rate – Network Service Rate	\$/kW	1.7176
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4154
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 3,000 to 4,999 kW

Service Charge	\$	1,777.78
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kW	1.0331
Low Voltage Volumetric Rate	\$/kW	0.5570
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.00340)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2013	\$/kW	0.39358
Retail Transmission Rate – Network Service Rate	\$/kW	1.9210
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6693
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Unmetered Scattered Load

Service Charge (per connection)	\$	11.29
Distribution Volumetric Rate	\$/kWh	0.0295
Low Voltage Volumetric Rate	\$/kWh	0.0014
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	(0.00010)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2013	\$/kWh	0.00034
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0044
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge (per connection)	\$	4.68
Distribution Volumetric Rate	\$/kW	11.5444
Low Voltage Volumetric Rate	\$/kW	0.3754
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.11107)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2013	\$/kW	0.21361
Retail Transmission Rate – Network Service Rate	\$/kW	1.3018
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1170
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	2.94
Distribution Volumetric Rate	\$/kW	18.6071
Low Voltage Volumetric Rate	\$/kW	0.3708
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.09100)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2013	\$/kW	0.28698
Retail Transmission Rate – Network Service Rate	\$/kW	1.2954
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0942
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Specific Service Charges

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 pole - 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

Other

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	\$	110.00

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)

Retail Service Charges (if applicable)

Retail Service Charges (if applicable)

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 charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing 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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0541
Total Loss Factor - Secondary Metered Customer > 5,000 kW	
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0456
Total Loss Factor - Primary Metered Customer > 5,000 kW	