

Name of LDC: Lakefront Utilities Inc.
 File Number: EB-2009-0233
 Effective Date: May 1, 2010

Calculation of Bill Impacts

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 | 0.5944 |
| 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 |

| | | |
|---------------------|----------------|--------------------------|
| 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% | 40.08% |
| 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% | 40.08% |
| Service Charge | 1 | 3.53 | 3.53 | 1 | 4.68 | 4.68 | 1.15 | 32.6% | 17.32% |
| 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)% | 21.35% |
| 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% | 0.70% |
| Distribution Volumetric Rate Rider(s) | 0.50 | -0.0337 | -0.02 | 0.50 | 0.5944 | 0.30 | 0.32 | (1600.0)% | 1.11% |
| Total: Distribution | | | 12.71 | | | 10.94 | -1.77 | (13.9)% | 40.49% |
| Retail Transmission Rate – Network Service Rate | 0.50 | 1.2578 | 0.63 | 0.50 | 1.3018 | 0.65 | 0.02 | 3.2% | 2.41% |
| 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)% | 2.07% |
| Total: Retail Transmission | | | 1.20 | | | 1.21 | 0.01 | 0.8% | 4.48% |
| Sub-Total: Delivery (Distribution and Retail Transmission) | | | 13.91 | | | 12.15 | -1.76 | (12.7)% | 44.97% |
| Wholesale Market Service Rate | 190 | 0.0052 | 0.99 | 190 | 0.0052 | 0.99 | 0.00 | 0.0% | 3.66% |
| 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% | 5.51% |
| Debt Retirement Charge (DRC) | 180 | 0.00700 | 1.26 | 180 | 0.00700 | 1.26 | 0.00 | 0.0% | 4.66% |
| Total Bill before Taxes | | | 27.49 | | | 25.73 | -1.76 | (6.4)% | 95.23% |
| GST | 27.49 | 5% | 1.37 | 25.73 | 5% | 1.29 | -0.08 | (5.8)% | 4.77% |
| Total Bill | | | 28.86 | | | 27.02 | -1.84 | (6.4)% | 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% |
| % of Total Bill | 30.6% | 37.8% | 40.1% | 42.8% | 44.3% |

Distribution

| | | | | | |
|------------------|----------|----------|----------|----------|----------|
| Applied For Bill | \$ 7.19 | \$ 9.06 | \$ 10.94 | \$ 14.07 | \$ 17.19 |
| Current Bill | \$ 7.20 | \$ 9.96 | \$ 12.71 | \$ 17.30 | \$ 21.89 |
| \$ Impact | -\$ 0.01 | -\$ 0.90 | -\$ 1.77 | -\$ 3.23 | -\$ 4.70 |
| % Impact | -0.1% | -9.0% | -13.9% | -18.7% | -21.5% |
| % of Total Bill | 52.2% | 43.5% | 40.5% | 37.1% | 35.2% |

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 | \$ 7.67 | \$ 9.91 | \$ 12.15 | \$ 15.89 | \$ 19.61 |
| Current Bill | \$ 7.68 | \$ 10.80 | \$ 13.91 | \$ 19.10 | \$ 24.29 |
| \$ Impact | -\$ 0.01 | -\$ 0.89 | -\$ 1.76 | -\$ 3.21 | -\$ 4.68 |
| % Impact | -0.1% | -8.2% | -12.7% | -16.8% | -19.3% |
| % of Total Bill | 55.7% | 47.6% | 45.0% | 41.9% | 40.2% |

Regulatory

| | | | | | |
|------------------|---------|---------|---------|---------|---------|
| Applied For Bill | \$ 0.73 | \$ 1.15 | \$ 1.49 | \$ 2.10 | \$ 2.72 |
| Current Bill | \$ 0.73 | \$ 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% | 5.5% | 5.5% | 5.5% | 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 | \$ 0.66 | \$ 0.99 | \$ 1.29 | \$ 1.81 | \$ 2.33 |
| Current Bill | \$ 0.66 | \$ 1.04 | \$ 1.37 | \$ 1.97 | \$ 2.56 |
| \$ Impact | \$ - | -\$ 0.05 | -\$ 0.08 | -\$ 0.16 | -\$ 0.23 |
| % Impact | 0.0% | -4.8% | -5.8% | -8.1% | -9.0% |
| % of Total Bill | 4.8% | 4.8% | 4.8% | 4.8% | 4.8% |

Total Bill

| | | | | | |
|------------------|----------|----------|----------|----------|----------|
| Applied For Bill | \$ 13.77 | \$ 20.83 | \$ 27.02 | \$ 37.94 | \$ 48.84 |
| Current Bill | \$ 13.78 | \$ 21.77 | \$ 28.86 | \$ 41.31 | \$ 53.75 |
| \$ Impact | -\$ 0.01 | -\$ 0.94 | -\$ 1.84 | -\$ 3.37 | -\$ 4.91 |
| % Impact | -0.1% | -4.3% | -6.4% | -8.2% | -9.1% |