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**December 3, 2010**

**VIA MAIL and E-MAIL**

**Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street  
Toronto, ON  
M4P 1E4**

**Dear Ms. Walli:**

**RE: Lakeland Power Distribution Ltd.  
EB-2010-0096  
2011 IRM3**

Lakeland Power Distribution Ltd is submitting its replies to Board Staff interrogatories regarding its application for the 2011 Distribution Rates. Included with the response are two revised models, Deferral and Variance workform as well as Smart Meter Adder workform.

An electronic copy of the reply submission (pdf, and models in excel) will be submitted through the OEB e-Filing services and two hard copies via courier.

If you have any further questions, please do not hesitate to contact me.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Margaret Maw".

**Margaret Maw  
CFO  
Lakeland Holding Ltd.**

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**Lakeland Power Distribution Ltd. 2011 EDR 3<sup>rd</sup> Generation**  
**IRM EB-2010-0096**

**Board staff Interrogatories**

**2009 Distributor Billing Determinants**

Enter the most recently reported RRR billing determinants

Loss Adjusted Metered kWh **Yes**

Loss Adjusted Metered kW **No**

Rate Class	Vol Metric	Metered kWh A	Metered kW B	Applicable Loss Factor C	Load Factor 730)	Loss Adjusted Billed kWh E = A * C
Residential	kWh	80,315,658	0	1.0585		85,014,124
General Service Less Than 50 kW	kWh	43,448,406	0	1.0585		45,990,138
General Service 50 to 4,999 kW	kW	84,543,539	208,435	1.0585	55.59%	89,489,336
Unmetered Scattered Load	kWh	167,164	0	1.0585		176,943
Sentinel Lighting	kW	40,602	97	1.0585	57.25%	42,977
Street Lighting	kW	1,870,098	3,469	1.0585	73.46%	1,979,498
Total		210,385,466	212,022			222,693,016

**1. Ref: RTSR Model – B1.2 Dist Billing Determinants**

- a) Please explain why metered kWh and KW in columns A and B are not consistent with what is reported in the RRR 2.1.5 customer, demand and revenue section.

Lakeland utilized the true metered kWh in the rate application. The amounts submitted on the RRR 2.1.5 filing included unbilled quantities in order to tie with the distribution revenue dollars which include the unbilled revenue estimate.

- b) If Lakeland is of the view that the data included in the application is more appropriate to use, please explain why. If not, please re-file the referenced sheet with the correct kWh's and kW's and staff will make the necessary adjustments to the RTSR model. If the RRR 2.1.5 kWh's and kW's are already loss adjusted please change column C to 1.0000.

Lakeland feels that the true 'billed/metered' quantities are the amounts that should be reflected in the application and give a truer picture of the consumption in the service area. See table below for reconciliation

Lakeland Power Distribution Ltd.  
2011 EDR 3rd Generation IRM  
EB-2010-0096

2009 Distributor Billing Determinants - with unbilled quantities removed

Billing Determinants - with Unbilled kWh	Metered kWh A	Unbilled kWh B	Billed kWh as per RRR Filing C = A + B	Applicable Loss Factor - as at May 1, 2009 D	Loss Adjusted Billed kWh (not including unbilled) E = A * D	Loss Adjusted Billed kWh (including unbilled) F = C * D
Residential	80,315,658	2,406,939	82,722,597	1.0585	85,014,124	87,561,869
General Service Less Than 50 kW	43,448,406	1,224,462	44,672,868	1.0585	45,990,138	47,286,231
General Service 50 to 4,999 kW	84,543,539	(361,706)	84,181,833	1.0585	89,489,336	89,106,470
Unmetered Scattered Load	167,164	(1,507)	165,657	1.0585	176,943	175,348
Sentinel Lighting	40,602	466	41,068	1.0585	42,977	43,470
Street Lighting	1,870,098	2,486	1,872,584	1.0585	1,979,498	1,982,130
	210,385,466	3,271,140	213,656,606		222,693,016	226,155,517

Billing Determinants - with Unbilled kW	Metered kW A	Unbilled kW B	Billed kWh as per RRR Filing C = A + B
Residential	0	0	0
General Service Less Than 50 kW	0	0	0
General Service 50 to 4,999 kW	208,435	(368)	208,067
Unmetered Scattered Load	0	0	0
Sentinel Lighting	97	0	97
Street Lighting	5,075	0	5,075
	213,607	(368)	213,239

## 2. Ref: Deferral and Variance Account Model – B1.3 Rate Class and Bill Det.

2009 Audited RRR					
Rate Group	Rate Class	Fixed Metric	Vol Metric	Metered kWh	Metered kW
RES	Residential	Customer	kWh	80,315,658	
GSLT50	General Service Less Than 50 kW	Customer	kWh	43,448,406	
GSGT50	General Service 50 to 4,999 kW	Customer	kWh	84,543,539	208,435
USL	Unmetered Scattered Load	Connection	kWh	167,164	
Sen	Sentinel Lighting	Connection	kWh	40,602	97
SL	Street Lighting	Connection	kWh	1,870,098	3,489
NA	Rate Class 7	NA	NA		
NA	Rate Class 8	NA	NA		
NA	Rate Class 9	NA	NA		
NA	Rate Class 10	NA	NA		
NA	Rate Class 11	NA	NA		
NA	Rate Class 12	NA	NA		
NA	Rate Class 13	NA	NA		
NA	Rate Class 14	NA	NA		
NA	Rate Class 15	NA	NA		
NA	Rate Class 16	NA	NA		
NA	Rate Class 17	NA	NA		
NA	Rate Class 18	NA	NA		
NA	Rate Class 19	NA	NA		
NA	Rate Class 20	NA	NA		
NA	Rate Class 21	NA	NA		
NA	Rate Class 22	NA	NA		
NA	Rate Class 23	NA	NA		
NA	Rate Class 24	NA	NA		
NA	Rate Class 25	NA	NA		
					78,329,700

B1.3 Rate Class And Bill Det

- a) Please explain why kWh's and kW's in columns A and B are not consistent with what is reported in the RRR 2.1.5 customer, demand and revenue section.

As noted in Question 1 above, Lakeland used the true billed kWh and kW for columns A and B.

- b) If Lakeland is of the view that the data included in the application is more appropriate to use, please explain why. If not, please re-file the referenced sheet with the correct kWh's and kW's and staff will make the necessary adjustments to the Deferral and Variance model.

Lakeland feels that the true 'billed/metered' quantities are the amounts that should be reflected in the application and give a truer picture of the consumption in the service area.

- c) Please confirm Billed kWh for Non-RPP customers is correct. Staff notes the global adjustment rate rider for each rate class is unusually high.

Lakeland confirms that the data used is incorrect. The amounts are for Non-RPP customers and include the loss factor (uplifted) but neglected to include the commodity billed on spot, 24,053,677 kWh. This will affect the global adjustment rate rider as indicated. The Deferral and Variance Workform will be re-submitted with this response submission.

Billing Determinants - for Non-RPP customers	Metered kWh as per Application A	Correction for Spot Customers B	Billed kWh as per RRR Filing C = A + B	Applicable Loss Factor - as at May 1, 2009 D	Loss Adjusted Billed kWh E = A * D
Residential	11,892,653	0	11,892,653	1.0000	11,892,653
General Service Less Than 50 kW	10,300,485	0	10,300,485	1.0000	10,300,485
General Service 50 to 4,999 kW	55,720,725	24,053,677	79,774,402	1.0000	79,774,402
Unmetered Scattered Load	5,312	0	5,312	1.0000	5,312
Sentinel Lighting	2,776	0	2,776	1.0000	2,776
Street Lighting	407,750	0	407,750	1.0000	407,750
	78,329,701	24,053,677	102,383,378		102,383,378

**Name of LDC:** Lakeland Power Distribution Ltd.  
**File Number:** EB-2010-0096  
**Effective Date:** May 1, 2011  
**Version :** 2.0

## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 <sup>1</sup>
Residential	11,892,653	11.6%	113,701
General Service Less Than 50 kW	10,300,485	10.1%	98,479
General Service 50 to 4,999 kW	79,774,402	77.9%	762,692
Unmetered Scattered Load	5,312	0.0%	51
Sentinel Lighting	2,776	0.0%	27
Street Lighting	407,750	0.4%	3,898
	<b>102,383,377</b>	<b>100.0%</b>	<b>978,847</b>

<sup>1</sup> RSVA - Power (Global Adjustment Sub-account)

## Calculation of Delivery Component Global Adjustment Rate Rider

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

April 30, 2012

Rate Class	Vol Metric	Non-RPP kWh	Estimated Non-RPP Billed kW	Accounts Allocated by kWh	Accounts Allocated by Non-RPP kWh	Account 1590	Account 1595	Total	Rate Rider kWh
		A	B	C	D	E	F	G = C + D + E + F	H = G / A (kWh) or H = G / B (kW)
Residential	kWh	11,892,653	0	0	113,701	0	0	113,701	0.00956
General Service Less Than 50 kW	kWh	10,300,485	0	0	98,479	0	0	98,479	0.00956
General Service 50 to 4,999 kW	kW	79,774,402	196,677	0	762,692	0	0	762,692	3.87789
Unmetered Scattered Load	kWh	5,312	0	0	51	0	0	51	0.00956
Sentinel Lighting	kW	2,776	7	0	27	0	0	27	3.79142
Street Lighting	kW	407,750	761	0	3,898	0	0	3,898	5.12265
		102,383,377	197,445	0	978,847	0	0	978,847	

### Delivery Component Global Adjustment Rate Rider per kWh

	As per application A	As per corrected workform B	Rate Reduction C = B - A
Residential	0.01250	0.00956	(0.00294 )
General Service Less Than 50 kW	0.01250	0.00956	(0.00294 )
General Service 50 to 4,999 kW	5.06871	3.87789	(1.19082 )
Unmetered Scattered Load	0.01250	0.00956	(0.00294 )
Sentinel Lighting	4.95570	3.79142	(1.16428 )
Street Lighting	6.69573	5.12265	(1.57308 )

### **3. Ref: Proposed Tariff Sheet and Smart Meter Adder Calculation work form**

In the proposed tariff sheet, Lakeland Power Distribution Ltd. ("Lakeland") shows a Smart Meter Funding Adder of \$6.50, while Sheet 8 of the Smart Meter Adder Calculation work form shows a funding adder of \$6.53.

Please confirm the smart meter funding adder that Lakeland is proposing for 2011. If Lakeland is proposing a smart meter funding adder of \$6.50 per month per metered customer, please provide its derivation.

Lakeland was proposing a smart meter funding adder of \$6.53 calculated, rounded to \$6.50 for ease of implementation.



#### **4. Ref: Section 2: Smart Meter Funding Adder and Disposition Rider, and Smart Meter Adder Calculation work form**

Lakeland is proposing an increase to its smart meter funding adder from \$2.00 per month per metered customer, to \$6.50 per month per metered customer.

Based on the Smart Meter Rate Calculation model filed as part of Lakeland's IRM application, this funding adder is established to recover, over the 2011 rate year (i.e. 12 months) the revenue requirement associated with smart meter-related capital and operating costs incurred from 2007 to 2011.

Sheet 8 of the Smart Meter Adder Calculation shows that the \$6.53 per month is set to recover a cumulative amount of \$1,473,944.23 over 24 months. The \$1,473,944.23 is composed of the derived revenue requirement of \$1,189,820.66 from 2007 to 2011 plus \$276,299 smart meter funding adder revenues and \$7,324.57 carrying charges. It appears that the smart meter funding adder revenues collected or estimated to be collected from May 1, 2006 to April 30, 2011 and associated interest have been added to rather than subtracted as an offset to the revenue requirement to be recovered.

a) Please confirm that the smart meter funding adder revenues and associated interest should have been subtracted from the cumulative revenue requirement. In the alternative, please explain Lakeland's proposal.

**Lakeland agrees that the smart meter funding adder revenues and associated interest should have been subtracted from the cumulative revenue requirement.**

b) Please recalculate the smart meter funding adder that would result from correctly offsetting the revenue requirement to be recovered with smart meter funding adder revenues and associated interest.

**The recalculated funding adder would be \$4.01 over a two year period as shown below.**

## Sheet 8 Applied for Smart Meter Rate Adder

Description	Amount
Revenue Requirement - 2006	\$ -
Revenue Requirement - 2007	\$ 1,886.95
Revenue Requirement - 2008	\$ 14,041.77
Revenue Requirement - 2009	\$ 226,082.66
Revenue Requirement - 2010	\$ 400,519.65
Revenue Requirement - 2011	\$ 547,289.63
Total Revenue Requirement	<u>\$ 1,189,820.66</u>
Smart Meter Rate Adder Collected	\$ 276,799.00
Carrying Cost / Interest	\$ 7,324.57
Proposed Smart Meter Recovery	<u>\$ 905,697.09</u>
2011 Expected Metered Customers	9412
<b>Proposed Smart Meter Rate Adder</b> (over 24 months-eff to April 30, 2013)	<b>\$ 4.01</b>

c) Please confirm that Lakeland is proposing that the smart meter funding adder would be in effect for 2 years, from May 1, 2011 to April 30, 2013. Please provide the rationale for Lakeland's proposal.

Lakeland chose a two year period in order to ease the burden on the rate payer.

### 5. Ref: Section 2: Smart Meter Funding Adder and Disposition Rider, and Smart Meter Adder Calculation Model

In the Board's Decision with respect to an application for an increased smart meter funding adder from Atikokan Hydro Inc. ("Atikokan"), considered under file no. EB-2010-0185, the Board approved a smart meter funding adder of \$3.50 per month per metered customer. Atikokan had originally proposed a smart meter funding adder of \$4.88 per month, but agreed in its reply submission to Board staff's proposal of \$3.50 on the basis that the proposed increase was unprecedented at that time, that there were some concerns about whether certain expenses were smart meter-related or regular operating expenses, and to mitigate the impacts on customers.

Lakeland's proposed smart meter funding adder of \$6.53 per month represents an increase of \$4.53 over its existing smart meter funding adder of \$2.00 per month. A significant portion of Lakeland's smart meter costs Per the calculations shown in the Smart Meter Adder Calculation model, the \$6.53 is calculated to recover over the 2011 rate year (12 months from May 1, 2011 to April 30, 2012) the revenue requirement associated with smart meter costs incurred from 2007 to 2011 inclusive, a period of six years.

The role of the funding adder has changed somewhat since it was introduced for 2006 electricity distribution rates. Originally intended as “seed funding” for smart meter programs that distributors were going to be expected to implement, it has also served sometimes more like a recovery of incremental revenue requirement for deployed smart meters until such time as a distributor makes application with the Board for disposition of actual and audited costs of installed smart meters. However, the smart meter funding adder also serves to help mitigate rate increases that would result from deployed smart meters for customers over time.

- a) Please provide Lakeland's view as to the appropriateness of a lower funding adder for 2011 to partially recover the 2011 and historical revenue requirement for installed smart meters as a means to mitigate rate increases in this application, with full recovery determined when Lakeland makes application for final disposition of actual and audited smart meter costs.

Lakeland chose a two year period in order to mitigate the current rate increase and also requested an increase in order to reduce the burden on the ratepayer when the next Cost of service Application is filed.

- b) Please provide Lakeland's views as to whether \$3.50 per month would be an adequate smart meter funding adder to largely recover the incremental revenue requirement for installed smart meters. If Lakeland believes that an alternative smart meter funding adder quantum would be preferred, please propose an alternative. Please provide the derivation of the alternative proposal and explain the rationale supporting your proposal.

Lakeland is agreeable to \$3.50 as an adequate smart meter funding adder until Lakeland's next Cost of Service application.

## **6. Ref: Smart Meter Adder Calculation Model**

On sheet 2: Smart Meter Data of the Smart Meter Adder Calculation Model, Lakeland shows over \$100,000 of capital costs in 2007 and 2008 under “Other AMI Capital Costs Related to Minimum Functionality”. These costs were incurred prior to Lakeland actually installing smart meters in 2009, as documented on that same sheet. Of these costs, over half (\$54,000) is identified as Professional Fees. In addition, \$24,870 in 2008 is listed as “Other AMI Capital”.

Please provide further information on the nature of costs incurred in 2007 and 2008, as documented on Sheet 2 of the Smart Meter Adder Calculation Model, including details of how these relate to Minimum Functionality in accordance with O.Reg. 425/06.

Lakeland may have misunderstood how the model worked. The costs incurred in the period of 2007 and 2008 are related to the planning, selection and project management of the whole project through Util-Assist, our consultant on the project. As there were no other line items that indicated ‘Professional fees’, it was assumed that this was the most appropriate place. It was believed that the whole page referred to the total project and any professional fees should be on that line item, \$54 K.

The other costs include meter exchange software, \$15 K, eCare software for web presentment, \$19 K, and \$14 K for server upgrades to be able to accommodate eCARE and mCARE, the two requirements for web presentment of the TOU bill as well as the meter change out, to be able to get the smart meter identification data into the CIS system.

All of these costs are capital in nature and were submitted in the same format as Lakeland's 2010 IRM application.

# Lakeland Power Distribution Ltd.

## TARIFF OF RATES AND CHARGES

Effective May 1, 2011

EB-2010-0096

### MONTHLY RATES AND CHARGES

## Applied For Monthly Rates and Charges

### Residential

#### Monthly Rates and Charges - Delivery Component

Service Charge	\$	15.22
Service Charge Smart Meters	\$	3.50
Distribution Volumetric Rate	\$/kWh	0.0137
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kWh	0.00956
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

#### Monthly Rates and Charges - Regulatory Component

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

#### Monthly Rates and Charges - Delivery Component

Service Charge	\$	36.33
Service Charge Smart Meters	\$	3.50
Distribution Volumetric Rate	\$/kWh	0.0083
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kWh	0.00956
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036

#### Monthly Rates and Charges - Regulatory Component

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 4,999 kW

### Monthly Rates and Charges - Delivery Component

Service Charge	\$	483.20
Service Charge Smart Meters	\$	3.50
Distribution Volumetric Rate	\$/kW	1.3990
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kW	3.87789
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.85955)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5296

### Monthly Rates and Charges - Regulatory Component

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

### Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	17.92
Distribution Volumetric Rate	\$/kWh	0.0081
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kWh	0.00956
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036

### Monthly Rates and Charges - Regulatory Component

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

### Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	4.85
Distribution Volumetric Rate	\$/kW	16.7883
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kW	3.79142
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.95094)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4696
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1273

### Monthly Rates and Charges - Regulatory Component

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

## Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	4.79
Distribution Volumetric Rate	\$/kW	14.6546
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kW	5.12265
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(3.77878)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1164

## Monthly Rates and Charges - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## microFIT Generator

Service Charge	\$	5.25
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## Specific Service Charges

### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	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

### 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

### Other

Temporary service install & remove - overhead - no transformer	\$	500.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

## 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	1.0585
Total Loss Factor - Secondary Metered Customer > 5,000 kW	
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0480
Total Loss Factor - Primary Metered Customer > 5,000 kW	



Name of LDC: Lakeland Power Distribution Ltd.  
 File Number: EB-2010-0096  
 Effective Date: May 1, 2011  
 Version : 2.0

### Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	15.19	15.22
Service Charge Rate Adder(s)	\$	2.00	3.50
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0137	0.0137
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	0.0024	0.0024
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0002	0.0071
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0051	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>800</b>	<b>kWh</b>	<b>-</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>600</b>	<b>kWh</b>	<b>Load Factor</b>	

**Loss Factor 1.0585**

Residential	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0650	39.00	600	0.0650	39.00	0.00	0.0%	33.61%
Energy Second Tier (kWh)	247	0.0750	18.53	247	0.0750	18.53	0.00	0.0%	15.97%
<b>Sub-Total: Energy</b>			<b>57.53</b>			<b>57.53</b>	<b>0.00</b>	<b>0.0%</b>	<b>49.58%</b>
Service Charge	1	15.19	15.19	1	15.22	15.22	0.03	0.2%	13.12%
Service Charge Rate Adder(s)	1	2.00	2.00	1	3.50	3.50	1.50	75.0%	3.02%
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	0.0137	10.96	800	0.0137	10.96	0.00	0.0%	9.45%
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	0.0024	1.92	800	0.0024	1.92	0.00	0.0%	1.65%
Distribution Volumetric Rate Rider(s)	800	0.0002	0.16	800	-0.0071	-5.68	-5.84	(3650.0)%	-4.90%
<b>Total: Distribution</b>			<b>30.23</b>			<b>25.92</b>	<b>-4.31</b>	<b>(14.3)%</b>	<b>22.34%</b>
Retail Transmission Rate – Network Service Rate	847	0.0051	4.32	847	0.0050	4.24	-0.08	(1.9)%	3.65%
Retail Transmission Rate – Line and Transformation Connection Service Rate	847	0.0041	3.47	847	0.0039	3.30	-0.17	(4.9)%	2.84%
<b>Total: Retail Transmission</b>			<b>7.79</b>			<b>7.54</b>	<b>-0.25</b>	<b>(3.2)%</b>	<b>6.50%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>38.02</b>			<b>33.46</b>	<b>-4.56</b>	<b>(12.0)%</b>	<b>28.84%</b>
Wholesale Market Service Rate	847	0.0052	4.40	847	0.0052	4.40	0.00	0.0%	3.79%
Rural Rate Protection Charge	847	0.0013	1.10	847	0.0013	1.10	0.00	0.0%	0.95%
Special Purpose Charge	847	0.0004	0.34	847	0.0004	0.34	0.00	0.0%	0.29%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.22%
<b>Sub-Total: Regulatory</b>			<b>6.09</b>			<b>6.09</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.25%</b>
<b>Debt Retirement Charge (DRC)</b>	800	0.00700	<b>5.60</b>	800	0.00700	<b>5.60</b>	<b>0.00</b>	<b>0.0%</b>	<b>4.83%</b>
<b>Total Bill before Taxes</b>			<b>107.24</b>			<b>102.68</b>	<b>-4.56</b>	<b>(4.3)%</b>	<b>88.49%</b>
HST	107.24	13%	13.94	102.68	13%	13.35	-0.59	(4.2)%	11.51%
<b>Total Bill</b>			<b>121.18</b>			<b>116.03</b>	<b>-5.15</b>	<b>(4.2)%</b>	<b>100.00%</b>

## Rate Class Threshold Test

### Residential

kWh	250	600	800	1,400	2,250
Loss Factor Adjusted kWh	265	636	847	1,482	2,382
kW					
Load Factor					

### Energy

Applied For Bill	\$ 17.22	\$ 41.70	\$ 57.53	\$ 105.15	\$ 172.65
Current Bill	\$ 17.22	\$ 41.70	\$ 57.53	\$ 105.15	\$ 172.65
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	34.3%	45.9%	49.6%	54.7%	57.6%

### Distribution

Applied For Bill	\$ 20.99	\$ 24.15	\$ 25.96	\$ 31.39	\$ 39.09
Current Bill	\$ 21.27	\$ 26.97	\$ 30.23	\$ 40.01	\$ 53.87
\$ Impact	\$ -0.28	\$ -2.82	\$ -4.27	\$ -8.62	\$ -14.78
% Impact	-1.3%	-10.5%	-14.1%	-21.5%	-27.4%
% of Total Bill	41.8%	26.6%	22.4%	16.3%	13.0%

### Retail Transmission

Applied For Bill	\$ 2.35	\$ 5.66	\$ 7.53	\$ 13.19	\$ 21.20
Current Bill	\$ 2.44	\$ 5.85	\$ 7.79	\$ 13.64	\$ 21.92
\$ Impact	\$ -0.09	\$ -0.19	\$ -0.26	\$ -0.45	\$ -0.72
% Impact	-3.7%	-3.2%	-3.3%	-3.3%	-3.3%
% of Total Bill	4.7%	6.2%	6.5%	6.9%	7.1%

### Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 23.34	\$ 29.81	\$ 33.49	\$ 44.58	\$ 60.29
Current Bill	\$ 23.71	\$ 32.82	\$ 38.02	\$ 53.65	\$ 75.79
\$ Impact	\$ -0.37	\$ -3.01	\$ -4.53	\$ -9.07	\$ -15.50
% Impact	-1.6%	-9.2%	-11.9%	-16.9%	-20.5%
% of Total Bill	46.5%	32.8%	28.9%	23.2%	20.1%

### Regulatory

Applied For Bill	\$ 2.08	\$ 4.64	\$ 6.09	\$ 10.48	\$ 16.69
Current Bill	\$ 2.08	\$ 4.64	\$ 6.09	\$ 10.48	\$ 16.69
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.1%	5.1%	5.2%	5.5%	5.6%

### 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	3.5%	4.6%	4.8%	5.1%	5.3%

### GST

Applied For Bill	\$ 5.77	\$ 10.45	\$ 13.35	\$ 22.10	\$ 34.50
Current Bill	\$ 5.82	\$ 10.84	\$ 13.94	\$ 23.28	\$ 36.51
\$ Impact	\$ -0.05	\$ -0.39	\$ -0.59	\$ -1.18	\$ -2.01
% Impact	-0.9%	-3.6%	-4.2%	-5.1%	-5.5%
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%

### Total Bill

Applied For Bill	\$ 50.16	\$ 90.80	\$ 116.06	\$ 192.11	\$ 299.88
Current Bill	\$ 50.58	\$ 94.20	\$ 121.18	\$ 202.36	\$ 317.39
\$ Impact	\$ -0.42	\$ -3.40	\$ -5.12	\$ -10.25	\$ -17.51
% Impact	-0.8%	-3.6%	-4.2%	-5.1%	-5.5%

Name of LDC: Lakeland Power Distribution Ltd.  
 File Number: EB-2010-0096  
 Effective Date: May 1, 2011  
 Version : 2.0

### General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	36.26	36.33
Service Charge Rate Adder(s)	\$	2.00	3.50
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0083	0.0083
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	0.0021	0.0021
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0071
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000</b>	<b>kWh</b>	<b>-</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	

**Loss Factor 1.0585**

General Service Less Than 50 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.0%	17.68%
Energy Second Tier (kWh)	1,368	0.0750	102.60	1,368	0.0750	102.60	0.00	0.0%	37.21%
<b>Sub-Total: Energy</b>			<b>151.35</b>			<b>151.35</b>	<b>0.00</b>	<b>0.0%</b>	<b>54.89%</b>
Service Charge	1	36.26	36.26	1	36.33	36.33	0.07	0.2%	13.18%
Service Charge Rate Adder(s)	1	2.00	2.00	1	3.50	3.50	1.50	75.0%	1.27%
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	0.0083	16.60	2,000	0.0083	16.60	0.00	0.0%	6.02%
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	0.0021	4.20	2,000	0.0021	4.20	0.00	0.0%	1.52%
Distribution Volumetric Rate Rider(s)	2,000	0.0000	0.00	2,000	-0.0071	-14.20	-14.20	0.0%	-5.15%
<b>Total: Distribution</b>			<b>59.06</b>			<b>46.43</b>	<b>-12.63</b>	<b>(21.4)%</b>	<b>16.84%</b>
Retail Transmission Rate – Network Service Rate	2,118	0.0047	9.95	2,118	0.0046	9.74	-0.21	(2.1)%	3.53%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,118	0.0038	8.05	2,118	0.0036	7.62	-0.43	(5.3)%	2.76%
<b>Total: Retail Transmission</b>			<b>18.00</b>			<b>17.36</b>	<b>-0.64</b>	<b>(3.6)%</b>	<b>6.30%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>77.06</b>			<b>63.79</b>	<b>-13.27</b>	<b>(17.2)%</b>	<b>23.14%</b>
Wholesale Market Service Rate	2,118	0.0052	11.01	2,118	0.0052	11.01	0.00	0.0%	3.99%
Rural Rate Protection Charge	2,118	0.0013	2.75	2,118	0.0013	2.75	0.00	0.0%	1.00%
Special Purpose Charge	2,118	0.0004	0.85	2,118	0.0004	0.85	0.00	0.0%	0.31%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.09%
<b>Sub-Total: Regulatory</b>			<b>14.86</b>			<b>14.86</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.39%</b>
<b>Debt Retirement Charge (DRC)</b>	2,000	0.00700	<b>14.00</b>	2,000	0.00700	<b>14.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.08%</b>
<b>Total Bill before Taxes</b>			<b>257.27</b>			<b>244.00</b>	<b>-13.27</b>	<b>(5.2)%</b>	<b>88.50%</b>
HST	257.27	13%	33.45	244.00	13%	31.72	-1.73	(5.2)%	11.50%
<b>Total Bill</b>			<b>290.72</b>			<b>275.72</b>	<b>-15.00</b>	<b>(5.2)%</b>	<b>100.00%</b>

# 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		1,059	2,118	7,939	15,878	21,171
	kW					
	Load Factor					
Energy	Applied For Bill	\$ 71.93	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33
	Current Bill	\$ 71.93	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	46.0%	54.9%	63.0%	64.7%	65.1%
Distribution	Applied For Bill	\$ 43.18	\$ 46.53	\$ 64.95	\$ 90.08	\$ 106.83
	Current Bill	\$ 48.66	\$ 59.06	\$ 116.26	\$ 194.26	\$ 246.26
	\$ Impact	\$ 5.48	\$ 12.53	\$ 51.31	\$ 104.18	\$ 139.43
	% Impact	-11.3%	-21.2%	-44.1%	-53.6%	-56.6%
	% of Total Bill	27.6%	16.9%	7.0%	4.9%	4.4%
Retail Transmission	Applied For Bill	\$ 8.68	\$ 17.36	\$ 65.10	\$ 130.20	\$ 173.61
	Current Bill	\$ 9.00	\$ 18.00	\$ 67.48	\$ 134.97	\$ 179.95
	\$ Impact	\$ 0.32	\$ 0.64	\$ 2.38	\$ 4.77	\$ 6.34
	% Impact	-3.6%	-3.6%	-3.5%	-3.5%	-3.5%
	% of Total Bill	5.6%	6.3%	7.0%	7.1%	7.2%
Delivery (Distribution and Retail Transmission)	Applied For Bill	\$ 51.86	\$ 63.89	\$ 130.05	\$ 220.28	\$ 280.44
	Current Bill	\$ 57.66	\$ 77.06	\$ 183.74	\$ 329.23	\$ 426.21
	\$ Impact	\$ 5.80	\$ 13.17	\$ 53.69	\$ 108.95	\$ 145.77
	% Impact	-10.1%	-17.1%	-29.2%	-33.1%	-34.2%
	% of Total Bill	33.2%	23.2%	13.9%	12.0%	11.6%
Regulatory	Applied For Bill	\$ 7.56	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33
	Current Bill	\$ 7.56	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	4.8%	5.4%	5.9%	6.0%	6.0%
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	4.5%	5.1%	5.6%	5.7%	5.8%
GST	Applied For Bill	\$ 17.99	\$ 31.73	\$ 107.32	\$ 210.40	\$ 279.12
	Current Bill	\$ 18.74	\$ 33.45	\$ 114.30	\$ 224.56	\$ 298.07
	\$ Impact	\$ 0.75	\$ 1.72	\$ 6.98	\$ 14.16	\$ 18.95
	% Impact	-4.0%	-5.1%	-6.1%	-6.3%	-6.4%
	% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%
Total Bill	Applied For Bill	\$ 156.34	\$ 275.83	\$ 932.83	\$ 1,828.84	\$ 2,426.22
	Current Bill	\$ 162.89	\$ 290.72	\$ 993.50	\$ 1,951.95	\$ 2,590.94
	\$ Impact	\$ 6.55	\$ 14.89	\$ 60.67	\$ 123.11	\$ 164.72
	% Impact	-4.0%	-5.1%	-6.1%	-6.3%	-6.4%

Name of LDC: Lakeland Power Distribution Ltd.  
 File Number: EB-2010-0096  
 Effective Date: May 1, 2011  
 Version : 2.0

**General Service 50 to 4,999 kW**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	497.95	483.20
Service Charge Rate Adder(s)	\$	2.00	3.50
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	1.4417	1.3990
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.8393	0.8393
Distribution Volumetric Rate Rider(s)	\$/kW	-0.0687	-2.8596
Retail Transmission Rate – Network Service Rate	\$/kW	2.0103	1.9667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5974	1.5296
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>995,000</b>	<b>kWh</b>	<b>2,480</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	<b>55.0%</b>

**Loss Factor 1.0585**

General Service 50 to 4,999 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.0%	0.04%
Energy Second Tier (kWh)	1,052,458	0.0750	78,934.35	1,052,458	0.0750	78,934.35	0.00	0.0%	69.28%
<b>Sub-Total: Energy</b>			<b>78,983.10</b>			<b>78,983.10</b>	<b>0.00</b>	<b>0.0%</b>	<b>69.32%</b>
Service Charge	1	497.95	497.95	1	483.20	483.20	-14.75	(3.0)%	0.42%
Service Charge Rate Adder(s)	1	2.00	2.00	1	3.50	3.50	1.50	75.0%	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	2,480	1.4417	3,575.42	2,480	1.3990	3,469.52	-105.90	(3.0)%	3.05%
Distribution Volumetric Rate Adder(s)	2,480	0.0000	0.00	2,480	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,480	0.8393	2,081.46	2,480	0.8393	2,081.46	0.00	0.0%	1.83%
Distribution Volumetric Rate Rider(s)	2,480	-0.0687	-170.38	2,480	-2.8596	-7,091.81	-6,921.43	4062.3%	-6.22%
<b>Total: Distribution</b>			<b>5,986.45</b>			<b>-1,054.13</b>	<b>-7,040.58</b>	<b>(117.6)%</b>	<b>-0.93%</b>
Retail Transmission Rate – Network Service Rate	2,480	2.0103	4,985.54	2,480	1.9667	4,877.42	-108.12	(2.2)%	4.28%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,480	1.5974	3,961.55	2,480	1.5296	3,793.41	-168.14	(4.2)%	3.33%
<b>Total: Retail Transmission</b>			<b>8,947.09</b>			<b>8,670.83</b>	<b>-276.26</b>	<b>(3.1)%</b>	<b>7.61%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>14,933.54</b>			<b>7,616.70</b>	<b>-7,316.84</b>	<b>(49.0)%</b>	<b>6.68%</b>
Wholesale Market Service Rate	1,053,208	0.0052	5,476.68	1,053,208	0.0052	5,476.68	0.00	0.0%	4.81%
Rural Rate Protection Charge	1,053,208	0.0013	1,369.17	1,053,208	0.0013	1,369.17	0.00	0.0%	1.20%
Special Purpose Charge	1,053,208	0.0004	421.28	1,053,208	0.0004	421.28	0.00	0.0%	0.37%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
<b>Sub-Total: Regulatory</b>			<b>7,267.38</b>			<b>7,267.38</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.38%</b>
<b>Debt Retirement Charge (DRC)</b>	995,000	0.00700	<b>6,965.00</b>	995,000	0.00700	<b>6,965.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.11%</b>
<b>Total Bill before Taxes</b>			<b>108,149.02</b>			<b>100,832.18</b>	<b>-7,316.84</b>	<b>(6.8)%</b>	<b>88.50%</b>
HST	108,149.02	13%	<b>14,059.37</b>	100,832.18	13%	<b>13,108.18</b>	<b>-951.19</b>	<b>(6.8)%</b>	<b>11.50%</b>
<b>Total Bill</b>			<b>122,208.39</b>			<b>113,940.36</b>	<b>-8,268.03</b>	<b>(6.8)%</b>	<b>100.00%</b>

# Rate Class Threshold Test

## General Service 50 to 4,999 kW

	kWh	20,000	510,000	995,000	1,501,000	2,006,000
	Loss Factor Adjusted kWh	21,171	539,836	1,053,208	1,588,809	2,123,352
	kW	50	1,270	2,480	3,740	5,000
	Load Factor	54.8%	55.0%	55.0%	55.0%	55.0%
Energy	Applied For Bill	\$ 1,580.33	\$ 40,480.20	\$ 78,983.10	\$ 119,153.18	\$ 159,243.91
	Current Bill	\$ 1,580.33	\$ 40,480.20	\$ 78,983.10	\$ 119,153.18	\$ 159,243.91
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	56.0%	69.0%	69.3%	69.4%	69.5%
Distribution	Applied For Bill	\$ 455.63	\$ 302.29	\$ 1,054.00	\$ 1,836.78	\$ 2,619.55
	Current Bill	\$ 610.55	\$ 3,309.57	\$ 5,986.45	\$ 8,773.95	\$ 11,561.45
	\$ Impact	\$ -154.92	\$ -3,611.86	\$ -7,040.45	\$ -10,610.73	\$ -14,181.00
	% Impact	-25.4%	-109.1%	-117.6%	-120.9%	-122.7%
	% of Total Bill	16.1%	-0.5%	-0.9%	-1.1%	-1.1%
Retail Transmission	Applied For Bill	\$ 174.81	\$ 4,440.30	\$ 8,670.83	\$ 13,076.16	\$ 17,481.50
	Current Bill	\$ 180.38	\$ 4,581.78	\$ 8,947.09	\$ 13,492.80	\$ 18,038.50
	\$ Impact	\$ -5.57	\$ -141.48	\$ -276.26	\$ -416.64	\$ -557.00
	% Impact	-3.1%	-3.1%	-3.1%	-3.1%	-3.1%
	% of Total Bill	6.2%	7.6%	7.6%	7.6%	7.6%
Delivery (Distribution and Retail Transmission)	Applied For Bill	\$ 630.44	\$ 4,138.01	\$ 7,616.83	\$ 11,239.38	\$ 14,861.95
	Current Bill	\$ 790.93	\$ 7,891.35	\$ 14,933.54	\$ 22,266.75	\$ 29,599.95
	\$ Impact	\$ -160.49	\$ -3,753.34	\$ -7,316.71	\$ -11,027.37	\$ -14,738.00
	% Impact	-20.3%	-47.6%	-49.0%	-49.5%	-49.8%
	% of Total Bill	22.3%	7.1%	6.7%	6.5%	6.5%
Regulatory	Applied For Bill	\$ 146.33	\$ 3,725.12	\$ 7,267.38	\$ 10,963.03	\$ 14,651.38
	Current Bill	\$ 146.33	\$ 3,725.12	\$ 7,267.38	\$ 10,963.03	\$ 14,651.38
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	5.2%	6.4%	6.4%	6.4%	6.4%
Debt Retirement Charge	Applied For Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
	Current Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	5.0%	6.1%	6.1%	6.1%	6.1%
GST	Applied For Bill	\$ 324.62	\$ 6,748.73	\$ 13,108.20	\$ 19,742.14	\$ 26,363.90
	Current Bill	\$ 345.49	\$ 7,236.67	\$ 14,059.37	\$ 21,175.69	\$ 28,279.84
	\$ Impact	\$ -20.87	\$ -487.94	\$ -951.17	\$ -1,433.55	\$ -1,915.94
	% Impact	-6.0%	-6.7%	-6.8%	-6.8%	-6.8%
	% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%
Total Bill	Applied For Bill	\$ 2,821.72	\$ 58,662.06	\$ 113,940.51	\$ 171,604.73	\$ 229,163.14
	Current Bill	\$ 3,003.08	\$ 62,903.34	\$ 122,208.39	\$ 184,065.65	\$ 245,817.08
	\$ Impact	\$ -181.36	\$ -4,241.28	\$ -8,267.88	\$ -12,460.92	\$ -16,653.94
	% Impact	-6.0%	-6.7%	-6.8%	-6.8%	-6.8%
	% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%

Name of LDC: Lakeland Power Distribution Ltd.  
 File Number: EB-2010-0096  
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### Unmetered Scattered Load

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	17.89	17.92
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0081	0.0081
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	0.0021	0.0021
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0005	0.0071
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000 kWh</b>	<b>0 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0585**

Unmetered Scattered Load	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.0%	19.46%
Energy Second Tier (kWh)	1,368	0.0750	102.60	1,368	0.0750	102.60	0.00	0.0%	40.96%
<b>Sub-Total: Energy</b>			<b>151.35</b>			<b>151.35</b>	<b>0.00</b>	<b>0.0%</b>	<b>60.42%</b>
Service Charge	1	17.89	17.89	1	17.92	17.92	0.03	0.2%	7.15%
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	0.0081	16.20	2,000	0.0081	16.20	0.00	0.0%	6.47%
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	0.0021	4.20	2,000	0.0021	4.20	0.00	0.0%	1.68%
Distribution Volumetric Rate Rider(s)	2,000	0.0005	1.00	2,000	-0.0071	-14.20	-15.20	(1520.0)%	-5.67%
<b>Total: Distribution</b>			<b>39.29</b>			<b>24.12</b>	<b>-15.17</b>	<b>(38.6)%</b>	<b>9.63%</b>
Retail Transmission Rate – Network Service Rate	2,118	0.0047	9.95	2,118	0.0046	9.74	-0.21	(2.1)%	3.89%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,118	0.0038	8.05	2,118	0.0036	7.62	-0.43	(5.3)%	3.04%
<b>Total: Retail Transmission</b>			<b>18.00</b>			<b>17.36</b>	<b>-0.64</b>	<b>(3.6)%</b>	<b>6.93%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>57.29</b>			<b>41.48</b>	<b>-15.81</b>	<b>(27.6)%</b>	<b>16.56%</b>
Wholesale Market Service Rate	2,118	0.0052	11.01	2,118	0.0052	11.01	0.00	0.0%	4.40%
Rural Rate Protection Charge	2,118	0.0013	2.75	2,118	0.0013	2.75	0.00	0.0%	1.10%
Special Purpose Charge	2,118	0.0004	0.85	2,118	0.0004	0.85	0.00	0.0%	0.34%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.10%
<b>Sub-Total: Regulatory</b>			<b>14.86</b>			<b>14.86</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.93%</b>
<b>Debt Retirement Charge (DRC)</b>	2,000	0.00700	<b>14.00</b>	2,000	0.00700	<b>14.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.59%</b>
<b>Total Bill before Taxes</b>			<b>237.50</b>			<b>221.69</b>	<b>-15.81</b>	<b>(6.7)%</b>	<b>88.50%</b>
HST	237.50	13%	30.88	221.69	13%	28.82	-2.06	(6.7)%	11.50%
<b>Total Bill</b>			<b>268.38</b>			<b>250.51</b>	<b>-17.87</b>	<b>(6.7)%</b>	<b>100.00%</b>

# Rate Class Threshold Test

## Unmetered Scattered Load

	kWh	500	2,000	7,500	15,000	20,000
Loss Factor Adjusted kWh	530	2,118	7,939	15,878	21,171	
kW						
Load Factor						
<b>Energy</b>						
Applied For Bill	\$ 34.45	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33	
Current Bill	\$ 34.45	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	46.4%	60.4%	64.9%	65.7%	65.9%	
<b>Distribution</b>						
Applied For Bill	\$ 19.49	\$ 24.22	\$ 41.54	\$ 65.17	\$ 80.92	
Current Bill	\$ 23.24	\$ 39.29	\$ 98.14	\$ 178.39	\$ 231.89	
\$ Impact	\$ -3.75	\$ -15.07	\$ -56.60	\$ -113.22	\$ -150.97	
% Impact	-16.1%	-38.4%	-57.7%	-63.5%	-65.1%	
% of Total Bill	26.3%	9.7%	4.6%	3.6%	3.4%	
<b>Retail Transmission</b>						
Applied For Bill	\$ 4.35	\$ 17.36	\$ 65.10	\$ 130.20	\$ 173.61	
Current Bill	\$ 4.50	\$ 18.00	\$ 67.48	\$ 134.97	\$ 179.95	
\$ Impact	\$ -0.15	\$ -0.64	\$ -2.38	\$ -4.77	\$ -6.34	
% Impact	-3.3%	-3.6%	-3.5%	-3.5%	-3.5%	
% of Total Bill	5.9%	6.9%	7.2%	7.2%	7.2%	
<b>Delivery (Distribution and Retail Transmission)</b>						
Applied For Bill	\$ 23.84	\$ 41.58	\$ 106.64	\$ 195.37	\$ 254.53	
Current Bill	\$ 27.74	\$ 57.29	\$ 165.62	\$ 313.36	\$ 411.84	
\$ Impact	\$ -3.90	\$ -15.71	\$ -58.98	\$ -117.99	\$ -157.31	
% Impact	-14.1%	-27.4%	-35.6%	-37.7%	-38.2%	
% of Total Bill	32.1%	16.6%	11.8%	10.8%	10.6%	
<b>Regulatory</b>						
Applied For Bill	\$ 3.91	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33	
Current Bill	\$ 3.91	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	5.3%	5.9%	6.1%	6.1%	6.1%	
<b>Debt Retirement Charge</b>						
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	4.7%	5.6%	5.8%	5.8%	5.8%	
<b>GST</b>						
Applied For Bill	\$ 8.54	\$ 28.83	\$ 104.27	\$ 207.16	\$ 275.75	
Current Bill	\$ 9.05	\$ 30.88	\$ 111.94	\$ 222.50	\$ 296.21	
\$ Impact	\$ -0.51	\$ -2.05	\$ -7.67	\$ -15.34	\$ -20.46	
% Impact	-5.6%	-6.6%	-6.9%	-6.9%	-6.9%	
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%	
<b>Total Bill</b>						
Applied For Bill	\$ 74.24	\$ 250.62	\$ 906.37	\$ 1,800.69	\$ 2,396.94	
Current Bill	\$ 78.65	\$ 268.38	\$ 973.02	\$ 1,934.02	\$ 2,574.71	
\$ Impact	\$ -4.41	\$ -17.76	\$ -66.65	\$ -133.33	\$ -177.77	
% Impact	-5.6%	-6.6%	-6.8%	-6.9%	-6.9%	



Name of LDC: Lakeland Power Distribution Ltd.  
 File Number: EB-2010-0096  
 Effective Date: May 1, 2011  
 Version : 2.0

### Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	4.23	4.85
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	14.6570	16.7883
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.6624	0.6624
Distribution Volumetric Rate Rider(s)	\$/kW	0.2175	2.9509
Retail Transmission Rate – Network Service Rate	\$/kW	1.5022	1.4696
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1772	1.1273
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>180</b>	<b>kWh</b>	<b>0.50</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	<b>49.3%</b>

**Loss Factor 1.0585**

Sentinel Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	191	0.0650	12.42	191	0.0650	12.42	0.00	0.0%	38.39%
Energy Second Tier (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>12.42</b>			<b>12.42</b>	<b>0.00</b>	<b>0.0%</b>	<b>38.39%</b>
Service Charge	1	4.23	4.23	1	4.85	4.85	0.62	14.7%	14.99%
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	14.6570	7.33	0.50	16.7883	8.39	1.06	14.5%	25.94%
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	0.6624	0.33	0.50	0.6624	0.33	0.00	0.0%	1.02%
Distribution Volumetric Rate Rider(s)	0.50	0.2175	0.11	0.50	-2.9509	-1.48	-1.59	(1445.5)%	-4.57%
<b>Total: Distribution</b>			<b>12.00</b>			<b>12.09</b>	<b>0.09</b>	<b>0.7%</b>	<b>37.37%</b>
Retail Transmission Rate – Network Service Rate	0.50	1.5022	0.75	0.50	1.4696	0.73	-0.02	(2.7)%	2.26%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.50	1.1772	0.59	0.50	1.1273	0.56	-0.03	(5.1)%	1.73%
<b>Total: Retail Transmission</b>			<b>1.34</b>			<b>1.29</b>	<b>-0.05</b>	<b>(3.7)%</b>	<b>3.99%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>13.34</b>			<b>13.38</b>	<b>0.04</b>	<b>0.3%</b>	<b>41.36%</b>
Wholesale Market Service Rate	191	0.0052	0.99	191	0.0052	0.99	0.00	0.0%	3.06%
Rural Rate Protection Charge	191	0.0013	0.25	191	0.0013	0.25	0.00	0.0%	0.77%
Special Purpose Charge	191	0.0004	0.08	191	0.0004	0.08	0.00	0.0%	0.25%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.77%
<b>Sub-Total: Regulatory</b>			<b>1.57</b>			<b>1.57</b>	<b>0.00</b>	<b>0.0%</b>	<b>4.85%</b>
<b>Debt Retirement Charge (DRC)</b>	<b>180</b>	<b>0.00700</b>	<b>1.26</b>	<b>180</b>	<b>0.00700</b>	<b>1.26</b>	<b>0.00</b>	<b>0.0%</b>	<b>3.89%</b>
<b>Total Bill before Taxes</b>			<b>28.59</b>			<b>28.63</b>	<b>0.04</b>	<b>0.1%</b>	<b>88.50%</b>
HST	28.59	13%	3.72	28.63	13%	3.72	0.00	0.0%	11.50%
<b>Total Bill</b>			<b>32.31</b>			<b>32.35</b>	<b>0.04</b>	<b>0.1%</b>	<b>100.00%</b>

## Rate Class Threshold Test

### Sentinel Lighting

kWh	70	130	180	270	360
Loss Factor Adjusted kWh	75	138	191	286	382
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	\$ 4.87	\$ 8.97	\$ 12.41	\$ 18.59	\$ 24.83
Current Bill	\$ 4.87	\$ 8.97	\$ 12.41	\$ 18.59	\$ 24.83
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	29.9%	36.2%	38.4%	40.7%	42.1%

### Distribution

Applied For Bill	\$ 7.75	\$ 9.93	\$ 12.09	\$ 15.73	\$ 19.35
Current Bill	\$ 7.33	\$ 9.67	\$ 12.00	\$ 15.88	\$ 19.77
\$ Impact	\$ 0.42	\$ 0.26	\$ 0.09	\$ -0.15	\$ -0.42
% Impact	5.7%	2.7%	0.7%	-0.9%	-2.1%
% of Total Bill	47.6%	40.1%	37.4%	34.5%	32.8%

### Retail Transmission

Applied For Bill	\$ 0.52	\$ 0.90	\$ 1.29	\$ 1.95	\$ 2.60
Current Bill	\$ 0.54	\$ 0.94	\$ 1.34	\$ 2.01	\$ 2.68
\$ Impact	\$ -0.02	\$ -0.04	\$ 0.05	\$ 0.06	\$ 0.08
% Impact	-3.7%	-4.3%	-3.7%	-3.0%	-3.0%
% of Total Bill	3.2%	3.6%	4.0%	4.3%	4.4%

### Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 8.27	\$ 10.83	\$ 13.38	\$ 17.68	\$ 21.95
Current Bill	\$ 7.87	\$ 10.61	\$ 13.34	\$ 17.89	\$ 22.45
\$ Impact	\$ 0.40	\$ 0.22	\$ 0.04	\$ -0.21	\$ -0.50
% Impact	5.1%	2.1%	0.3%	-1.2%	-2.2%
% of Total Bill	50.8%	43.7%	41.4%	38.7%	37.2%

### Regulatory

Applied For Bill	\$ 0.77	\$ 1.21	\$ 1.57	\$ 2.22	\$ 2.89
Current Bill	\$ 0.77	\$ 1.21	\$ 1.57	\$ 2.22	\$ 2.89
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.7%	4.9%	4.9%	4.9%	4.9%

### 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	3.0%	3.7%	3.9%	4.1%	4.3%

### GST

Applied For Bill	\$ 1.87	\$ 2.85	\$ 3.72	\$ 5.25	\$ 6.78
Current Bill	\$ 1.82	\$ 2.82	\$ 3.72	\$ 5.28	\$ 6.85
\$ Impact	\$ 0.05	\$ 0.03	\$ -	\$ -0.03	\$ -0.07
% Impact	2.7%	1.1%	0.0%	-0.6%	-1.0%
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%

### Total Bill

Applied For Bill	\$ 16.27	\$ 24.77	\$ 32.34	\$ 45.63	\$ 58.97
Current Bill	\$ 15.82	\$ 24.52	\$ 32.30	\$ 45.87	\$ 59.54
\$ Impact	\$ 0.45	\$ 0.25	\$ 0.04	\$ -0.24	\$ -0.57
% Impact	2.8%	1.0%	0.1%	-0.5%	-1.0%

Name of LDC: Lakeland Power Distribution Ltd.  
 File Number: EB-2010-0096  
 Effective Date: May 1, 2011  
 Version : 2.0

### Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	4.12	4.79
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	12.6074	14.6546
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.6488	0.6488
Distribution Volumetric Rate Rider(s)	\$/kW	0.2097	3.7788
Retail Transmission Rate – Network Service Rate	\$/kW	1.4643	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1659	1.1164
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>37</b>	<b>kWh</b>	<b>0.10</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	<b>50.7%</b>

**Loss Factor 1.0585**

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0650	2.60	40	0.0650	2.60	0.00	0.0%	24.01%
Energy Second Tier (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>2.60</b>			<b>2.60</b>	<b>0.00</b>	<b>0.0%</b>	<b>24.01%</b>
Service Charge	1	4.12	4.12	1	4.79	4.79	0.67	16.3%	44.23%
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	12.6074	1.26	0.10	14.6546	1.47	0.21	16.7%	13.57%
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	0.6488	0.06	0.10	0.6488	0.06	0.00	0.0%	0.55%
Distribution Volumetric Rate Rider(s)	0.10	0.2097	0.02	0.10	-3.7788	-0.38	-0.40	(2000.0)%	-3.51%
<b>Total: Distribution</b>			<b>5.46</b>			<b>5.94</b>	<b>0.48</b>	<b>8.8%</b>	<b>54.85%</b>
Retail Transmission Rate – Network Service Rate	0.10	1.4643	0.15	0.10	1.4325	0.14	-0.01	(6.7)%	1.29%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1659	0.12	0.10	1.1164	0.11	-0.01	(8.3)%	1.02%
<b>Total: Retail Transmission</b>			<b>0.27</b>			<b>0.25</b>	<b>-0.02</b>	<b>(7.4)%</b>	<b>2.31%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>5.73</b>			<b>6.19</b>	<b>0.46</b>	<b>8.0%</b>	<b>57.16%</b>
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	1.94%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	0.46%
Special Purpose Charge	40	0.0004	0.02	40	0.0004	0.02	0.00	0.0%	0.18%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.31%
<b>Sub-Total: Regulatory</b>			<b>0.53</b>			<b>0.53</b>	<b>0.00</b>	<b>0.0%</b>	<b>4.89%</b>
<b>Debt Retirement Charge (DRC)</b>	37	0.00700	<b>0.26</b>	37	0.00700	<b>0.26</b>	<b>0.00</b>	<b>0.0%</b>	<b>2.40%</b>
<b>Total Bill before Taxes</b>			<b>9.12</b>			<b>9.58</b>	<b>0.46</b>	<b>5.0%</b>	<b>88.46%</b>
HST	9.12	13%	1.19	9.58	13%	1.25	0.06	5.0%	11.54%
<b>Total Bill</b>			<b>10.31</b>			<b>10.83</b>	<b>0.52</b>	<b>5.0%</b>	<b>100.00%</b>

# Rate Class Threshold Test

## Street Lighting

kWh	37	73	110	146	183
Loss Factor Adjusted kWh	40	78	117	155	194
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	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
Current Bill	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.0%	32.1%	36.5%	39.0%	40.9%

## Distribution

Applied For Bill	\$ 5.94	\$ 7.09	\$ 8.25	\$ 9.40	\$ 10.55
Current Bill	\$ 5.46	\$ 6.81	\$ 8.15	\$ 9.50	\$ 10.84
\$ Impact	\$ 0.48	\$ 0.28	\$ 0.10	\$ -0.10	\$ -0.29
% Impact	8.8%	4.1%	1.2%	-1.1%	-2.7%
% of Total Bill	54.8%	44.9%	39.6%	36.4%	34.2%

## Retail Transmission

Applied For Bill	\$ 0.25	\$ 0.51	\$ 0.76	\$ 1.02	\$ 1.28
Current Bill	\$ 0.27	\$ 0.52	\$ 0.79	\$ 1.06	\$ 1.31
\$ Impact	\$ -0.02	\$ -0.01	\$ 0.03	\$ -0.04	\$ -0.03
% Impact	-7.4%	-1.9%	-3.8%	-3.8%	-2.3%
% of Total Bill	2.3%	3.2%	3.6%	4.0%	4.1%

## Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 6.19	\$ 7.60	\$ 9.01	\$ 10.42	\$ 11.83
Current Bill	\$ 5.73	\$ 7.33	\$ 8.94	\$ 10.56	\$ 12.15
\$ Impact	\$ 0.46	\$ 0.27	\$ 0.07	\$ -0.14	\$ -0.32
% Impact	8.0%	3.7%	0.8%	-1.3%	-2.6%
% of Total Bill	57.2%	48.1%	43.2%	40.4%	38.3%

## Regulatory

Applied For Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
Current Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.9%	5.0%	5.1%	5.1%	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	2.4%	3.2%	3.7%	4.0%	4.1%

## GST

Applied For Bill	\$ 1.25	\$ 1.82	\$ 2.40	\$ 2.97	\$ 3.55
Current Bill	\$ 1.19	\$ 1.78	\$ 2.39	\$ 2.99	\$ 3.59
\$ Impact	\$ 0.06	\$ 0.04	\$ 0.01	\$ -0.02	\$ -0.04
% Impact	5.0%	2.2%	0.4%	-0.7%	-1.1%
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%

## Total Bill

Applied For Bill	\$ 10.83	\$ 15.79	\$ 20.84	\$ 25.80	\$ 30.86
Current Bill	\$ 10.31	\$ 15.48	\$ 20.76	\$ 25.96	\$ 31.22
\$ Impact	\$ 0.52	\$ 0.31	\$ 0.08	\$ -0.16	\$ -0.36
% Impact	5.0%	2.0%	0.4%	-0.6%	-1.2%

# **Appendix A**

## **Revised**

### **Rate Generator Model**

### **Deferral and Variance Workform**

### **Smart Meter Adder Workform**



Name of LDC: Lakeland Power Distribution Ltd.  
 File Number: EB-2010-0096  
 Effective Date: May 1, 2011  
 Version : 2.0

## LDC Information

<b>Applicant Name</b>	Lakeland Power Distribution Ltd.
<b>Application Type</b>	IRM3
<b>OEB Application Number</b>	EB-2010-0096
<b>Tariff Effective Date</b>	May 1, 2011
<b>LDC Licence Number</b>	ED-2002-0540
<b>Notice Publication Language</b>	English
<b>DRC Rate</b>	0.00700
<b>Customer Bills</b>	12 per year
<b>Distribution Demand Bill Determinant</b>	kW
<b>Stretch Factor Group</b>	II
<b>Stretch Factor Value</b>	0.4%
<b>Last COS Re-based Year</b>	2009
<b>Last COS OEB Application Number</b>	EB-2008-0234
<b>Special Purpose Charge - Current</b>	Yes
<b>Special Purpose Charge - Applied</b>	Yes
<b>Application Contact Information</b>	
<b>Name:</b>	Margaret Maw
<b>Title:</b>	Chief Financial Officer
<b>Phone Number:</b>	705-789-5442
<b>E-Mail Address:</b>	mmaw@lakelandholding.com

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**Effective Date:** May 1, 2011  
**Version :** 2.0

## Table of Contents

Sheet Name	Purpose of Sheet
<a href="#">A1.1 LDC Information</a>	Enter LDC Data
<a href="#">A2.1 Table of Contents</a>	Table of Contents
<a href="#">A3.1 Sheet Selection</a>	Show or Hide Sheet Selection
<a href="#">B1.1 Curr&amp;Appl Rt Class General</a>	Set up Tariff Sheet Rate Classes
<a href="#">C1.1 Smart Meter Funding Adder</a>	Enter Current Tariff Sheet Smart Meter Funding Adder
<a href="#">C2.2 Def Var Disp 2009</a>	Deferral Variance Account Disposition (2009)
<a href="#">C2.3 Def Var Disp 2010</a>	Deferral Variance Account Disposition (2010)
<a href="#">C3.1 Curr Low Voltage Vol Rt</a>	Current Low Voltage Volumetric Rate
<a href="#">C3.3 Global Adjustment Del</a>	Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component
<a href="#">C4.1 Curr Rates &amp; Chgs General</a>	Enter Current Tariff Sheet Rates
<a href="#">C7.1 Base Dist Rates Gen</a>	Calculation of Base Distribution Rates
<a href="#">D1.2 Revenue Cost Ratio Adj</a>	Revenue Cost Ratio Adjustment
<a href="#">E1.1 Rate Reb Base Dist Rts Gen</a>	Rate Rebalanced Base Distribution Rates
<a href="#">F1.1 GDP-IPi PCI Adjustment WS</a>	GDP-IPi Price Cap Adjustment Work Sheet
<a href="#">F1.2 GDP-IPi PCI Adjust to Rate</a>	GDP-IPi Price Cap Adjustment To Rates
<a href="#">G1.1 Alt PrcCp Base Dst Rts Gen</a>	Base Distribution Rates after Price Cap Adjustment
<a href="#">J1.1 Smart Meter Funding Adder</a>	Enter Proposed Tariff Sheet Smart Meter Rate Adder
<a href="#">J2.2 Def Var Disp 2009</a>	Deferral Variance Account Disposition (2009)
<a href="#">J2.3 Def Var Disp 2010</a>	Deferral Variance Account Disposition (2010)
<a href="#">J2.4 Def Var Disp 2011</a>	Deferral Variance Account Disposition (2011)
<a href="#">J2.7 Tax Change Rate Rider</a>	Tax Change Rate Rider
<a href="#">J3.1 App For Low Voltage Vol Rt</a>	Applied for Low Voltage Volumetric Rate
<a href="#">J3.3 Global Adjust Del 2010</a>	Applied for Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2010
<a href="#">J3.31 Global Adjust Del 2011</a>	Applied for Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2011
<a href="#">L1.1 Appl For TX Network</a>	Applied For RTSR - Network
<a href="#">L2.1 Appl For TX Connect</a>	Applied For RTSR - Connection
<a href="#">M4.1 microFIT Generator</a>	Applied for microFIT Generator
<a href="#">N1.1 Appl For Mthly R&amp;C General</a>	Monthly Rates and Charges
<a href="#">N3.1 Curr&amp;Appl For Loss Factor</a>	Enter Loss Factors From Current Tariff Sheet
<a href="#">O1.1 Sum of Chgs To MSC&amp;DX Gen</a>	Shows Summary of Changes To General Service Charge and Distribution Volumetric Charge
<a href="#">O1.2 Sum of Tariff Rate Adders</a>	Shows Summary of Changes To Tariff Rate Adders
<a href="#">O1.3 Sum of Tariff Rate Rider</a>	Shows Summary of Changes To Tariff Rate Riders
<a href="#">O2.1 Calculation of Bill Impact</a>	Bill Impact Calculations
<a href="#">P1.1 Curr&amp;Appl For Allowances</a>	Enter Allowances from Current Tariff Sheets
<a href="#">P2.1 Curr&amp;Appl For Spc Srv Chg</a>	Enter Specific Service Charges from Current Tariff Sheets
<a href="#">P3.1 Curr&amp;Appl For Rtl Srv Chg</a>	Enter Retail Service Charges from Current Tariff Sheets



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## Show or Hide Sheet Selection

Sheet	Show / Hide	Purpose of Sheet
C2.1 Def Var Disp 2008	Hide	To be used by distributor that had a Rate Rider for Deferral Variance Account Disposition (2008)
C2.2 Def Var Disp 2009	Show	To be used by distributor that had a Rate Rider for Deferral Variance Account Disposition (2009)
C2.3 Def Var Disp 2010	Show	To be used by distributor that had a Rate Rider for Deferral Variance Account Disposition (2010)
C2.4 LRAMSSM Recovery RateRider	Hide	To be used by distributor that had a Rate Rider for LRAM/SSM
C2.5 ForegoneRevenue Rate Rider	Hide	To be used by distributor that had a Rate Rider for Foregone Revenue
C2.6 Tax Change Rate Rider	Hide	To be used by distributor that had a Rate Rider for Shared Tax Savings
C3.1 Curr Low Voltage Vol Rt	Show	To be used by distributor that had a Rate Rider for Low Voltage Volumetric Rate
C3.2 Global Adjustment Elect	Hide	To be used by distributor that had a Rate Rider for GA Sub-Acct - Electricity
C3.3 Global Adjustment Del	Show	To be used by distributor that had a Rate Rider for GA Sub-Acct - Delivery
D1.2 Revenue Cost Ratio Adj	Show	To be used by distributor that has a Revenue Cost Ratio Adjustment
J1.2 Smrt Grid Renew Gen Rt Add	Hide	To be used by distributor that is applying for a Rate Rider for Smart Grid / Renewable Generation Rate Adder
J2.1 Def Var Disp 2008	Hide	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2008)
J2.2 Def Var Disp 2009	Show	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2009)
J2.3 Def Var Disp 2010	Show	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2010)
J2.4 Def Var Disp 2011	Show	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2011)
J2.5 LRAMSSM Recovery RateRider	Hide	To be used by distributor that is applying for a Rate Rider for LRAM/SSM
J2.6 ForegoneRevenue Rate Rider	Hide	To be used by distributor that is continuing a Rate Rider for Foregone Revenue
J2.7 Tax Change Rate Rider	Show	To be used by distributor that is applying for a Rate Rider for Shared Tax Savings
J2.8 Incr Capital Rate Rider	Hide	To be used by distributor that is applying for a Rate Rider for Incremental Capital
J3.1 App For Low Voltage Vol Rt	Show	To be used by distributor that is applying for a Rate Rider for Low Voltage Volumetric Rate
J3.2 Global Adjust Elec 2010	Hide	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Electricity 2010
J3.21 Global Adjust Elec 2011	Hide	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Electricity 2011
J3.3 Global Adjust Del 2010	Show	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Delivery 2010
J3.31 Global Adjust Del 2011	Show	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Delivery 2011





**Name of LDC:** Lakeland Power Distribution Ltd.  
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## Current and Applied For Rate Classes

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer - 12 per year	kWh
GSLT50	General Service Less Than 50 kW	Customer - 12 per year	kWh
GSGT50	General Service 50 to 4,999 kW	Customer - 12 per year	kW
USL	Unmetered Scattered Load	Connection - 12 per year	kWh
Sen	Sentinel Lighting	Connection - 12 per year	kW
SL	Street Lighting	Connection - 12 per year	kW
NA	Rate Class 7	NA	NA
NA	Rate Class 8	NA	NA
NA	Rate Class 9	NA	NA
NA	Rate Class 10	NA	NA
NA	Rate Class 11	NA	NA
NA	Rate Class 12	NA	NA
NA	Rate Class 13	NA	NA
NA	Rate Class 14	NA	NA
NA	Rate Class 15	NA	NA
NA	Rate Class 16	NA	NA
NA	Rate Class 17	NA	NA
NA	Rate Class 18	NA	NA
NA	Rate Class 19	NA	NA
NA	Rate Class 20	NA	NA
NA	Rate Class 21	NA	NA
NA	Rate Class 22	NA	NA
NA	Rate Class 23	NA	NA
NA	Rate Class 24	NA	NA
NA	Rate Class 25	NA	NA



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## Current Smart Meter Funding Adder

Rate Adder	Smart Meters
Tariff Sheet Disclosure	Yes
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	2.00

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	2.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	Yes	2.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	Yes	2.000000	Customer - 12 per year	0.000000	kW



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## Deferral Variance Account Disposition (2009)

Rate Rider	Def Var Disp 2009
Sunset Date	April 30, 2011 DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.000500	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.000300	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	0.060200	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	0.000600	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	0.355800	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	0.338700	kW

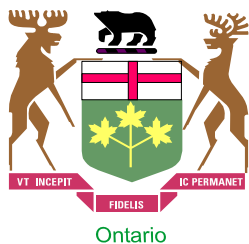


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## Deferral Variance Account Disposition (2010)

Rate Rider	Def Var Disp 2010
Sunset Date	April 30, 2011 DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	-0.000300	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.000300	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	-0.128900	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	-0.000100	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-0.138300	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	-0.129000	kW



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## Current Low Voltage Volumetric Rate

Rate Description	Low Voltage Volumetric Rate
Select Tariff Sheet Disclosure	Yes - Shown on Tariff Sheet
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class		Current Low Voltage
Residential	kWh	0.002400
General Service Less Than 50 kW	kWh	0.002100
General Service 50 to 4,999 kW	kW	0.839300
Unmetered Scattered Load	kWh	0.002100
Sentinel Lighting	kW	0.662400
Street Lighting	kW	0.648800



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## Current Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component

Rate Rider	GA Sub-Acct - Delivery
Sunset Date	April 30, 2011 DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	-0.000600	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.000600	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	Yes	0.000000	Connection - 12 per year	-0.000600	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



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## Current Rates and Charges

Rate Class

### Residential

Rate Description	Metric	Rate
Service Charge	\$	15.19
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0137
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.00050
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.00030)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0051
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

### General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	\$	36.26
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0083
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.00030
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.00030)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**General Service 50 to 4,999 kW**

Rate Description	Metric	Rate
Service Charge	\$	497.95
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kW	1.4417
	\$/kW	
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.06020
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.12890)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0103
	\$/kW	0.0000
	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5974
	\$/kW	0.0000
	\$/kW	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**Unmetered Scattered Load**

Rate Description	Metric	Rate
Service Charge (per connection)	\$	17.89
Distribution Volumetric Rate	\$/kWh	0.0081
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.00060
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.00010)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class

**Sentinel Lighting**

Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.23
Distribution Volumetric Rate	\$/kW	14.6570
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.35580
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.13830)
Retail Transmission Rate – Network Service Rate	\$/kW	1.5022
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1772
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



Rate Class

**Street Lighting**

Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.12
Distribution Volumetric Rate	\$/kW	12.6074
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.33870
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.12900)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4643
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1659
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



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## Base Distribution Rates

### Service Charge

Class	Metric	Current Rates	Current Base Rates
Residential	Customer - 12 per year	15.190000	15.190000
General Service Less Than 50 kW	Customer - 12 per year	36.260000	36.260000
General Service 50 to 4,999 kW	Customer - 12 per year	497.950000	497.950000
Unmetered Scattered Load	Connection -12 per year	17.890000	17.890000
Sentinel Lighting	Connection - 12 per year	4.230000	4.230000
Street Lighting	Connection - 12 per year	4.120000	4.120000

### Distribution Volumetric Rate

Class	Metric	Current Rates	Current Base Rates
Residential	kWh	0.013700	0.013700
General Service Less Than 50 kW	kWh	0.008300	0.008300
General Service 50 to 4,999 kW	kW	1.441700	1.441700
Unmetered Scattered Load	kWh	0.008100	0.008100
Sentinel Lighting	kW	14.657000	14.657000
Street Lighting	kW	12.607400	12.607400



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## Revenue Cost Ratio Adjustment

Rate Rebalancing Adjustment

Revenue Cost Ratio

Metric Applied To

All Customers

Method of Application

Both Distinct\$

### Monthly Service Charge

Class	Metric	Base Rate	\$ Adjustment	Adj To Base
Residential	Customer - 12 per year	15.190000	0.000000	0.000000
General Service Less Than 50 kW	Customer - 12 per year	36.260000	0.000000	0.000000
General Service 50 to 4,999 kW	Customer - 12 per year	497.950000	- 15.620000 -	15.620000
Unmetered Scattered Load	Connection -12 per year	17.890000	0.000000	0.000000
Sentinel Lighting	Connection - 12 per year	4.230000	0.610000	0.610000
Street Lighting	Connection - 12 per year	4.120000	0.660000	0.660000

### Volumetric Distribution Charge

Class	Metric	Base Rate	\$ Adjustment	Adj To Base
Residential	kWh	0.013700	0.000000	0.000000
General Service Less Than 50 kW	kWh	0.008300	0.000000	0.000000
General Service 50 to 4,999 kW	kW	1.441700	- 0.045200 -	0.045200
Unmetered Scattered Load	kWh	0.008100	0.000000	0.000000
Sentinel Lighting	kW	14.657000	2.101100	2.101100
Street Lighting	kW	12.607400	2.020900	2.020900



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## Rate Rebalanced Base Distribution Rates

### Monthly Service Charge

Class	Metric	Base Rate	Revenue Cost Ratio	Rate ReBal Base
Residential	Customer - 12 per year	15.190000	0.000000	15.190000
General Service Less Than 50 kW	Customer - 12 per year	36.260000	0.000000	36.260000
General Service 50 to 4,999 kW	Customer - 12 per year	497.950000	-15.620000	482.330000
Unmetered Scattered Load	Connection -12 per year	17.890000	0.000000	17.890000
Sentinel Lighting	Connection - 12 per year	4.230000	0.610000	4.840000
Street Lighting	Connection - 12 per year	4.120000	0.660000	4.780000

### Volumetric Distribution Charge

Class	Metric	Base Rate	Revenue Cost Ratio	Rate ReBal Base
Residential	kWh	0.013700	0.000000	0.013700
General Service Less Than 50 kW	kWh	0.008300	0.000000	0.008300
General Service 50 to 4,999 kW	kW	1.441700	-0.045200	1.396500
Unmetered Scattered Load	kWh	0.008100	0.000000	0.008100
Sentinel Lighting	kW	14.657000	2.101100	16.758100
Street Lighting	kW	12.607400	2.020900	14.628300



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## GDP-IPI Price Cap Adjustment Worksheet

### Price Cap Index

Price Escalator (GDP-IPI)	1.30%
Less Productivity Factor	-0.72%
Less Stretch Factor	-0.40%
<b>Price Cap Index</b>	<b>0.18%</b>



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## GDP-IPI Price Cap Adjustment to Rates

Price Cap Adjustment	Price Cap Adjustment	
Metric Applied To	All Customers	
Method of Application	Both Uniform%	
Uniform Service Charge Percent	0.180%	Uniform Volumetric Charge Percent
		0.180% kWh 0.180% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	15.190000	Yes	0.180%	0.027342
General Service Less Than 50 kW	Customer - 12 per year	36.260000	Yes	0.180%	0.065268
General Service 50 to 4,999 kW	Customer - 12 per year	482.330000	Yes	0.180%	0.868194
Unmetered Scattered Load	Connection - 12 per year	17.890000	Yes	0.180%	0.032202
Sentinel Lighting	Connection - 12 per year	4.840000	Yes	0.180%	0.008712
Street Lighting	Connection - 12 per year	4.780000	Yes	0.180%	0.008604

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.013700	Yes	0.180%	0.000025
General Service Less Than 50 kW	kWh	0.008300	Yes	0.180%	0.000015
General Service 50 to 4,999 kW	kW	1.396500	Yes	0.180%	0.002514
Unmetered Scattered Load	kWh	0.008100	Yes	0.180%	0.000015
Sentinel Lighting	kW	16.758100	Yes	0.180%	0.030165
Street Lighting	kW	14.628300	Yes	0.180%	0.026331



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## After Price Cap Base Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Price Cap Adjustment	After Price Cape Base
Residential	Customer - 12 per year	15.190000	0.027342	15.217342
General Service Less Than 50 kW	Customer - 12 per year	36.260000	0.065268	36.325268
General Service 50 to 4,999 kW	Customer - 12 per year	482.330000	0.868194	483.198194
Unmetered Scattered Load	Connection - 12 per year	17.890000	0.032202	17.922202
Sentinel Lighting	Connection - 12 per year	4.840000	0.008712	4.848712
Street Lighting	Connection - 12 per year	4.780000	0.008604	4.788604

### Volumetric Distribution Charge

Class	Metric	Base Rate	Price Cap Adjustment	After Price Cape Base
Residential	kWh	0.013700	0.000025	0.013725
General Service Less Than 50 kW	kWh	0.008300	0.000015	0.008315
General Service 50 to 4,999 kW	kW	1.396500	0.002514	1.399014
Unmetered Scattered Load	kWh	0.008100	0.000015	0.008115
Sentinel Lighting	kW	16.758100	0.030165	16.788265
Street Lighting	kW	14.628300	0.026331	14.654631



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## Applied For Smart Meter Funding Adder

Rate Adder	Smart Meters
Tariff Sheet Disclosure	Yes
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	3.50

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	3.500000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	Yes	3.500000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	Yes	3.500000	Customer - 12 per year	0.000000	kW





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## Deferral Variance Account Disposition (2009)

Rate Rider	Def Var Disp 2009
Sunset Date	DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	No	0.000000	Connection -12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



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## Deferral Variance Account Disposition (2010)

Rate Rider

Def Var Disp 2010

Sunset Date

DD/MM/YYYY

Metric Applied To

All Customers

Method of Application

Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	No	0.000000	Connection -12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



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## Deferral Variance Account Disposition (2011)

Rate Rider

Def Var Disp 2011

Sunset Date

April 30, 2012  
DD/MM/YYYY

Metric Applied To

All Customers

Method of Application

Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	-0.007050	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.007050	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	-2.859550	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	-0.007050	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-2.950940	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	-3.778780	kW



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## Tax Change Rate Rider

Rate Rider

Tax Change

Sunset Date

DD/MM/YYYY

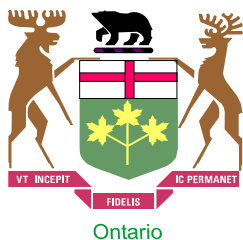
Metric Applied To

All Customers

Method of Application

Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	No	0.000000	Connection -12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



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## Applied For Low Voltage Volumetric Rate

Rate Description	Low Voltage Volumetric Rate
Select Tariff Sheet Disclosure	Shown on Tariff Sheet
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class		Applied for Low Voltage
Residential	kWh	0.002400
General Service Less Than 50 kW	kWh	0.002100
General Service 50 to 4,999 kW	kW	0.839300
Unmetered Scattered Load	kWh	0.002100
Sentinel Lighting	kW	0.662400
Street Lighting	kW	0.648800



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## Applied For Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2010

Rate Rider	GA Sub-Acct - Delivery 2010
Sunset Date	DD/MM/YYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	No	0.000000	Connection - 12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



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## Applied For Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2011

Rate Rider	GA Sub-Acct - Delivery 2011
Sunset Date	April 30, 2012 <small>DD/MM/YYYY</small>
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.009560	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.009560	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	3.877890	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	0.009560	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	3.791420	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	5.122650	kW



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## Applied For RTSR - Network

Method of Application

Distinct Dollar

Rate Class	Applied to Class					
<b>Residential</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.005100	0.000%	-0.000111	0.004989	
Rate Class	Applied to Class					
<b>General Service Less Than 50 kW</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004700	0.000%	-0.000102	0.004598	
Rate Class	Applied to Class					
<b>General Service 50 to 4,999 kW</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	2.010300	0.000%	-0.043623	1.966677	
Rate Class	Applied to Class					
<b>Unmetered Scattered Load</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004700	0.000%	-0.000102	0.004598	
Rate Class	Applied to Class					
<b>Sentinel Lighting</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.502200	0.000%	-0.032597	1.469603	
Rate Class	Applied to Class					
<b>Street Lighting</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.464300	0.000%	-0.031775	1.432525	





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## Applied For RTSR - Connection

Method of Application

Distinct Dollar

Rate Class	Applied to Class					
<b>Residential</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.004100	0.000%	-0.000174	0.003926	
Rate Class	Applied to Class					
<b>General Service Less Than 50 kW</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003800	0.000%	-0.000161	0.003639	
Rate Class	Applied to Class					
<b>General Service 50 to 4,999 kW</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.597400	0.000%	-0.067770	1.529630	
Rate Class	Applied to Class					
<b>Unmetered Scattered Load</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003800	0.000%	-0.000161	0.003639	
Rate Class	Applied to Class					
<b>Sentinel Lighting</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.177200	0.000%	-0.049943	1.127257	
Rate Class	Applied to Class					
<b>Street Lighting</b>	<b>Yes</b>					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.165900	0.000%	-0.049463	1.116437	



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## microFIT Generator

### Rate Class

### microFIT Generator

**Rate Description**  
Service Charge

Fixed Metric	Rate
\$	5.25



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## Applied For Monthly Rates and Charges

### Rate Class

#### Residential

Rate Description	Metric	Rate
Service Charge	\$	15.22
Service Charge Smart Meters	\$	3.50
Distribution Volumetric Rate	\$/kWh	0.0137
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
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

### Rate Class

#### General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	\$	36.33
Service Charge Smart Meters	\$	3.50
Distribution Volumetric Rate	\$/kWh	0.0083
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
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

### Rate Class

#### General Service 50 to 4,999 kW

Rate Description	Metric	Rate
Service Charge	\$	483.20
Service Charge Smart Meters	\$	3.50
Distribution Volumetric Rate	\$/kW	1.3990
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.85955)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5296
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Unmetered Scattered Load

Rate Description	Metric	Rate
Service Charge (per connection)	\$	17.92
Distribution Volumetric Rate	\$/kWh	0.0081
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
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

### Rate Class

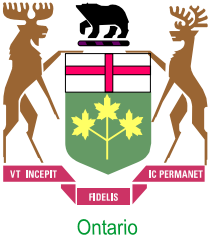
#### Sentinel Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.85
Distribution Volumetric Rate	\$/kW	16.7883
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.95094)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4696
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1273
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Street Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.79
Distribution Volumetric Rate	\$/kW	14.6546
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(3.77878)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1164
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



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## Current and Applied For 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

1.0585

1.0480



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## Summary of Changes To Service Charge and Distribu

	Fixed	Volumetric
	(\$)	\$/kWh
<b>Residential</b>		
<b>Current Tariff Distribution Rates</b>	<b>15.19</b>	<b>0.0137</b>
<b>Current Base Distribution Rates</b>	<b>15.19</b>	<b>0.0137</b>
Price Cap Adjustments		
Price Cap Adjustment	0.03	0.0000
<b>Total Price Cap Adjustments</b>	<b>0.03</b>	<b>0.0000</b>
<b>Applied For Base Distribution Rates</b>	<b>15.22</b>	<b>0.0137</b>
<b>Applied For Tariff Distribution Rates</b>	<b>15.22</b>	<b>0.0137</b>
	0.00	0.0000

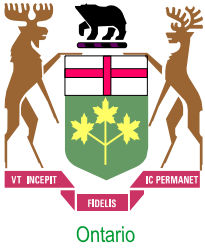
	Fixed	Volumetric
	(\$)	\$/kWh
<b>General Service Less Than 50 kW</b>		
<b>Current Tariff Rates</b>	<b>36.26</b>	<b>0.0083</b>
<b>Current Base Distribution Rates</b>	<b>36.26</b>	<b>0.01</b>
Price Cap Adjustments		
Price Cap Adjustment	0.07	0.0000
<b>Total Price Cap Adjustments</b>	<b>0.07</b>	<b>0.0000</b>
<b>Applied For Base Distribution Rates</b>	<b>36.33</b>	<b>0.0083</b>
<b>Applied For Tariff Distribution Rates</b>	<b>36.33</b>	<b>0.0083</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>General Service 50 to 4,999 kW</b>		
<b>Current Tariff Rates</b>	<b>497.95</b>	<b>1.4417</b>
<b>Current Base Distribution Rates</b>	<b>497.95</b>	<b>1.44</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio	-15.62	-0.0452
<b>Total Rate Rebalancing Adjustments</b>	<b>-15.62</b>	<b>-0.0452</b>
Price Cap Adjustments		
Price Cap Adjustment	0.87	0.0025
<b>Total Price Cap Adjustments</b>	<b>0.87</b>	<b>0.0025</b>
<b>Applied For Base Distribution Rates</b>	<b>483.20</b>	<b>1.3990</b>
<b>Applied For Tariff Distribution Rates</b>	<b>483.20</b>	<b>1.3990</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kWh
<b>Unmetered Scattered Load</b>		
<b>Current Tariff Rates</b>	<b>17.89</b>	<b>0.0081</b>
<b>Current Base Distribution Rates</b>	<b>17.89</b>	<b>0.01</b>
Price Cap Adjustments		
Price Cap Adjustment	0.03	0.0000
<b>Total Price Cap Adjustments</b>	<b>0.03</b>	<b>0.0000</b>
<b>Applied For Base Distribution Rates</b>	<b>17.92</b>	<b>0.0081</b>
<b>Applied For Tariff Distribution Rates</b>	<b>17.92</b>	<b>0.0081</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>Sentinel Lighting</b>		
<b>Current Tariff Rates</b>	<b>4.23</b>	<b>14.6570</b>
<b>Current Base Distribution Rates</b>	<b>4.23</b>	<b>14.66</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio	0.61	2.1011
<b>Total Rate Rebalancing Adjustments</b>	<b>0.61</b>	<b>2.1011</b>
Price Cap Adjustments		
Price Cap Adjustment	0.01	0.0302
<b>Total Price Cap Adjustments</b>	<b>0.01</b>	<b>0.0302</b>
<b>Applied For Base Distribution Rates</b>	<b>4.85</b>	<b>16.7883</b>
<b>Applied For Tariff Distribution Rates</b>	<b>4.85</b>	<b>16.7883</b>
	0.00	0.0000

	Fixed	Volumetric
	(\$)	\$/kW
<b>Street Lighting</b>		
<b>Current Tariff Rates</b>	<b>4.12</b>	<b>12.6074</b>
<b>Current Base Distribution Rates</b>	<b>4.12</b>	<b>12.61</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio	0.66	2.0209
<b>Total Rate Rebalancing Adjustments</b>	<b>0.66</b>	<b>2.0209</b>
Price Cap Adjustments		
Price Cap Adjustment	0.01	0.0263
<b>Total Price Cap Adjustments</b>	<b>0.01</b>	<b>0.0263</b>
<b>Applied For Base Distribution Rates</b>	<b>4.78</b>	<b>14.6283</b>
<b>Applied For Tariff Distribution Rates</b>	<b>4.79</b>	<b>14.6546</b>



**Name of LDC:** Lakeland Power Distribution Ltd.  
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## Summary of Changes To Tariff Rate Adders

	Fixed	Volumetric
<b>Residential</b>	(\$)	\$/kWh
<b>Current Tariff Rates Adders</b>		
Smart Meters	2.00	0.0000
<b>Total Current Tariff Rates Adders</b>	<b>2.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Residential</b>	(\$)	\$/kWh
<b>Proposed Tariff Rates Adders</b>		
Smart Meters	3.50	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>3.50</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service Less Than 50 kW</b>	(\$)	\$/kWh
<b>Current Tariff Rates Adders</b>		
Smart Meters	2.00	0.0000
<b>Total Current Tariff Rates Adders</b>	<b>2.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service Less Than 50 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Adders</b>		
Smart Meters	3.50	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>3.50</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$
<b>Current Tariff Rates Adders</b>		
Smart Meters	2.00	0.0000
<b>Total Current Tariff Rates Adders</b>	<b>2.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Adders</b>		
Smart Meters	3.50	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>3.50</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Unmetered Scattered Load</b>	(\$)	\$/kWh
<b>Current Tariff Rates Adders</b>		
<b>Total Current Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Unmetered Scattered Load</b>	(\$)	0
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	\$/kWh
<b>Current Tariff Rates Adders</b>		
<b>Total Current Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	0
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Street Lighting</b>	(\$)	0
<b>Current Tariff Rates Adders</b>		
<b>Total Current Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Street Lighting</b>	(\$)	\$/kW
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>





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## Summary of Changes To Tariff Rate Riders

<b>Residential</b>	Fixed
	(\$)
<b>Current Tariff Rates Riders</b>	
Def Var Disp 2009	0.00
Def Var Disp 2010	0.00
<b>Total Current Tariff Rates Riders</b>	<b>0.00</b>

<b>Residential</b>	Fixed
	(\$)
<b>Proposed Tariff Rates Riders</b>	
Def Var Disp 2011	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>

<b>General Service Less Than 50 kW</b>	Fixed
	(\$)
<b>Current Tariff Rates Riders</b>	
Def Var Disp 2009	0.00
Def Var Disp 2010	0.00
<b>Total Current Tariff Rates Riders</b>	<b>0.00</b>

<b>General Service Less Than 50 kW</b>	Fixed
	(\$)
<b>Proposed Tariff Rates Riders</b>	
Def Var Disp 2011	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>

<b>General Service 50 to 4,999 kW</b>	Fixed
	(\$)
<b>Current Tariff Rates Riders</b>	
Def Var Disp 2009	0.00
Def Var Disp 2010	0.00
<b>Total Current Tariff Rates Riders</b>	<b>0.00</b>

<b>General Service 50 to 4,999 kW</b>	Fixed
	(\$)
<b>Proposed Tariff Rates Riders</b>	
Def Var Disp 2011	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>

<b>Unmetered Scattered Load</b>	Fixed
	(\$)
<b>Current Tariff Rates Riders</b>	
Def Var Disp 2009	0.00
Def Var Disp 2010	0.00
<b>Total Current Tariff Rates Riders</b>	<b>0.00</b>

	Fixed
<b>Unmetered Scattered Load</b>	(\$)
<b>Proposed Tariff Rates Riders</b>	
Def Var Disp 2011	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>

	Fixed
<b>Sentinel Lighting</b>	(\$)
<b>Current Tariff Rates Riders</b>	
Def Var Disp 2009	0.00
Def Var Disp 2010	0.00
<b>Total Current Tariff Rates Riders</b>	<b>0.00</b>

	Fixed
<b>Sentinel Lighting</b>	(\$)
<b>Proposed Tariff Rates Riders</b>	
Def Var Disp 2011	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>

	Fixed
<b>Street Lighting</b>	(\$)
<b>Current Tariff Rates Riders</b>	
Def Var Disp 2009	0.00
Def Var Disp 2010	0.00
<b>Total Current Tariff Rates Riders</b>	<b>0.00</b>

	Fixed
<b>Street Lighting</b>	(\$)
<b>Proposed Tariff Rates Riders</b>	
Def Var Disp 2011	0.00
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>

Volumetric
\$/kWh

0.0005
-0.0003
<b>0.0002</b>

Volumetric
\$/kWh

-0.0071
<b>-0.0071</b>

Volumetric
\$/kWh

0.0003
-0.0003
<b>0.0000</b>

Volumetric
\$

-0.0071
<b>-0.0071</b>

Volumetric
\$

0.0602
-0.1289
<b>-0.0687</b>

Volumetric
\$

-2.8596
<b>-2.8596</b>

Volumetric
\$/kWh

0.0006
-0.0001
<b>0.0005</b>

Volumetric
0

-0.0071
<b>-0.0071</b>

Volumetric
\$/kWh

0.3558
-0.1383
<b>0.2175</b>

Volumetric
0

-2.9509
<b>-2.9509</b>

Volumetric
0

0.3387
-0.1290
<b>0.2097</b>

Volumetric
\$/kW

-3.7788
<b>-3.7788</b>



Name of LDC: Lakeland Power Distribution Ltd.  
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## Calculation of Bill Impacts

RTSR Loss Adjusted Metered kWh	Yes
RTSR Loss Adjusted Metered kW	No

### Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	4.12	4.79
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	12.6074	14.6546
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.6488	0.6488
Distribution Volumetric Rate Rider(s)	\$/kW	0.2097	3.7788
Retail Transmission Rate – Network Service Rate	\$/kW	1.4643	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1659	1.1164
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>37</b>	<b>kWh</b>	<b>0.10</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	<b>50.7%</b>

**Loss Factor 1.0585**

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0650	2.60	40	0.0650	2.60	0.00	0.0%	24.01%
Energy Second Tier (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>2.60</b>			<b>2.60</b>	<b>0.00</b>	<b>0.0%</b>	<b>24.01%</b>
Service Charge	1	4.12	4.12	1	4.79	4.79	0.67	16.3%	44.23%
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	12.6074	1.26	0.10	14.6546	1.47	0.21	16.7%	13.57%
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	0.6488	0.06	0.10	0.6488	0.06	0.00	0.0%	0.55%
Distribution Volumetric Rate Rider(s)	0.10	0.2097	0.02	0.10	-3.7788	-0.38	-0.40	(2000.0)%	-3.51%
<b>Total: Distribution</b>			<b>5.46</b>			<b>5.94</b>	<b>0.48</b>	<b>8.8%</b>	<b>54.85%</b>
Retail Transmission Rate – Network Service Rate	0.10	1.4643	0.15	0.10	1.4325	0.14	-0.01	(6.7)%	1.29%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1659	0.12	0.10	1.1164	0.11	-0.01	(8.3)%	1.02%
<b>Total: Retail Transmission</b>			<b>0.27</b>			<b>0.25</b>	<b>-0.02</b>	<b>(7.4)%</b>	<b>2.31%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>5.73</b>			<b>6.19</b>	<b>0.46</b>	<b>8.0%</b>	<b>57.16%</b>
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	1.94%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	0.46%
Special Purpose Charge	40	0.0004	0.02	40	0.0004	0.02	0.00	0.0%	0.18%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.31%
<b>Sub-Total: Regulatory</b>			<b>0.53</b>			<b>0.53</b>	<b>0.00</b>	<b>0.0%</b>	<b>4.89%</b>
Debt Retirement Charge (DRC)	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	2.40%
<b>Total Bill before Taxes</b>			<b>9.12</b>			<b>9.58</b>	<b>0.46</b>	<b>5.0%</b>	<b>88.46%</b>
HST	9.12	13%	1.19	9.58	13%	1.25	0.06	5.0%	11.54%
<b>Total Bill</b>			<b>10.31</b>			<b>10.83</b>	<b>0.52</b>	<b>5.0%</b>	<b>100.00%</b>

## Rate Class Threshold Test

### Street Lighting

kWh	37	73	110	146	183
Loss Factor Adjusted kWh	40	78	117	155	194
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	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
Current Bill	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.0%	32.1%	36.5%	39.0%	40.9%

### Distribution

Applied For Bill	\$ 5.94	\$ 7.09	\$ 8.25	\$ 9.40	\$ 10.55
Current Bill	\$ 5.46	\$ 6.81	\$ 8.15	\$ 9.50	\$ 10.84
\$ Impact	\$ 0.48	\$ 0.28	\$ 0.10	\$ 0.10	\$ 0.29
% Impact	8.8%	4.1%	1.2%	-1.1%	-2.7%
% of Total Bill	54.8%	44.9%	39.6%	36.4%	34.2%

### Retail Transmission

Applied For Bill	\$ 0.25	\$ 0.51	\$ 0.76	\$ 1.02	\$ 1.28
Current Bill	\$ 0.27	\$ 0.52	\$ 0.79	\$ 1.06	\$ 1.31
\$ Impact	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.04	\$ 0.03
% Impact	-7.4%	-1.9%	-3.8%	-3.8%	-2.3%
% of Total Bill	2.3%	3.2%	3.6%	4.0%	4.1%

### Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 6.19	\$ 7.60	\$ 9.01	\$ 10.42	\$ 11.83
Current Bill	\$ 5.73	\$ 7.33	\$ 8.94	\$ 10.56	\$ 12.15
\$ Impact	\$ 0.46	\$ 0.27	\$ 0.07	\$ 0.14	\$ 0.32
% Impact	8.0%	3.7%	0.8%	-1.3%	-2.6%
% of Total Bill	57.2%	48.1%	43.2%	40.4%	38.3%

### Regulatory

Applied For Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
Current Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.9%	5.0%	5.1%	5.1%	5.2%

### Debt Retirement Charge

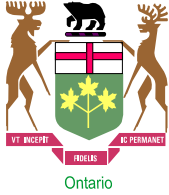
Applied For Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
Current Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	2.4%	3.2%	3.7%	4.0%	4.1%

### GST

Applied For Bill	\$ 1.25	\$ 1.82	\$ 2.40	\$ 2.97	\$ 3.55
Current Bill	\$ 1.19	\$ 1.78	\$ 2.39	\$ 2.99	\$ 3.59
\$ Impact	\$ 0.06	\$ 0.04	\$ 0.01	\$ 0.02	\$ 0.04
% Impact	5.0%	2.2%	0.4%	-0.7%	-1.1%
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%

### Total Bill

Applied For Bill	\$ 10.83	\$ 15.79	\$ 20.84	\$ 25.80	\$ 30.86
Current Bill	\$ 10.31	\$ 15.48	\$ 20.76	\$ 25.96	\$ 31.22
\$ Impact	\$ 0.52	\$ 0.31	\$ 0.08	\$ 0.16	\$ 0.36
% Impact	5.0%	2.0%	0.4%	-0.6%	-1.2%



**Name of LDC:** Lakeland Power Distribution Ltd.  
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## Current and Applied For Allowances

### Allowances

	Metric	Current
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)

### Current and Applied For Specific Service Charges

[illegible]





**Name of LDC:** Lakeland Power Distribution Ltd.  
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## Current and Applied For Retail Service Charges

<b>Retail Service Charges (if applicable)</b>	Metric
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	\$
Monthly Fixed Charge, per retailer	\$
Monthly Variable Charge, per customer, per retailer	\$/cust.
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.
<b>Service Transaction Requests (STR)</b>	
Request fee, per request, applied to the requesting party	\$
Processing fee, per request, applied to the requesting party	\$
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	
More than twice a year, per request (plus incremental delivery costs)	\$



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## LDC Information

<b>Applicant Name</b>	Lakeland Power Distribution Ltd.
<b>OEB Application Number</b>	EB-2010-0096
<b>LDC Licence Number</b>	ED-2002-0540
<b>Applied for Effective Date</b>	May 1, 2011
<b>Last COS Re-based Year</b>	2009
<b>Last COS OEB Application Number</b>	EB-2008-0234
<b>Billing Determinants</b>	2009 Audited RRR

### Global Adjustment Elections

<b>Global Adjustment Recovery Separate Distribution Charge</b>	Yes
<b>Global Adjustment Recovery as Electricity Component</b>	No



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### Sheet Name

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[A2.1 Table of Contents](#)

[A3.1 Sheet Selection](#)

[B1.3 Rate Class And Bill Det](#)

[C1.2 2009 Transfer to 1595 COS](#)

[C1.4 2010 Transfer to 1595 IRM](#)

[D1.5 Def Var - Cont Sch 2009](#)

[D1.6 Def Var - Con Sch Final](#)

[E1.1 Threshold Test](#)

[F1.1 Cost Allocation kWh](#)

[F1.2 Cost Allocation Non-RPPkWh](#)

[G1.1a Calculation Rate Rider](#)

[G1.1b Dist Glob Adi Rate Rider](#)

[G1.2 Request for Clearance](#)

### Purpose of Sheet

Enter LDC Data

Table of Contents

Set up worksheets for data input

Rate Class and 2008 Billing Determinants

2009 Board Approved Transfer of 2007 Deferral/Variance accounts to 1595 COS

2011 Board Approved Transfer of 2008 Deferral/Variance accounts to 1595 IRM

Deferral Variance - Continuity Schedule 2009

Deferral Variance - Continuity Schedule Final

Threshold Test

Cost Allocation - kWh

Cost Allocation - Non-RPP kWh

Calculation of Deferral Variance Recovery Rate Rider without Global Adjustment

Calculation of Delivery Component Global Adjustment Rate Rider

Request for Clearance of Deferral and Variance Accounts



**Name of LDC:** Lakeland Power Distribution Ltd.  
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## Sheet Selection - Show / Hide

Sheet	Show / Hide	Purpose of Sheet
B1.1 2006 Reg Assets	Hide	To be used by distributor that has not previously disposed Deferral / Variance Accounts
B1.2 2006 Reg Ass Prop Shr	Hide	To be used by distributor that has not previously disposed Deferral / Variance Accounts
C1.0 2006 Reg Asset Recovery	Hide	To be used by distributor that has not previously disposed Deferral / Variance Accounts
C1.1 2008 Transfer to 1595 COS	Hide	To be used by distributor that disposed Deferral / Variance Accounts in a 2008 COS
C1.2 2009 Transfer to 1595 COS	Show	To be used by distributor that disposed Deferral / Variance Accounts in a 2009 COS
C1.3 2010 Transfer to 1595 COS	Hide	To be used by distributor that disposed Deferral / Variance Accounts in a 2010 COS
C1.4 2010 Transfer to 1595 IRM	Show	To be used by distributor that disposed Deferral / Variance Accounts in a 2010 IRM
D1.1 Def Var - Cont Sch 2005	Hide	To be used by distributor that has not previously disposed 2005 Deferral / Variance Accounts
D1.2 Def Var - Cont Sch 2006	Hide	To be used by distributor that has not previously disposed 2006 Deferral / Variance Accounts
D1.3 Def Var - Cont Sch 2007	Hide	To be used by distributor that has not previously disposed 2007 Deferral / Variance Accounts
D1.4 Def Var - Cont Sch 2008	Hide	To be used by distributor that has not previously disposed 2008 Deferral / Variance Accounts
F1.3 Cost Allocation 1590	Hide	To be used by distributor that has not previously disposed of residual 1590 Account
F1.4 Cost Allocation 1595	Hide	To be used by a 2008 COS distributor that is clearing its one year Deferral / Variance disposition rate rider



**Name of LDC:** Lakeland Power Distribution Ltd.  
**File Number:** EB-2010-0096  
**Effective Date:** May 1, 2011  
**Version :** 2.0

## Rate Class and Billing Determinants

### 2009 Audited RRR

Rate Group	Rate Class	Fixed Metric	Vol Metric	Metered kWh	Metered kW	Billed kWh for Non-RPP customers
RES	Residential	Customer	kWh	80,315,658		11,892,653
GSLT50	General Service Less Than 50 kW	Customer	kWh	43,448,406		10,300,485
GSGT50	General Service 50 to 4,999 kW	Customer	kW	84,543,539	208,435	79,774,402
USL	Unmetered Scattered Load	Connection	kWh	167,164		5,312
Sen	Sentinel Lighting	Connection	kW	40,602	97	2,776
SL	Street Lighting	Connection	kW	1,870,098	3,489	407,750
NA	Rate Class 7	NA	NA			
NA	Rate Class 8	NA	NA			
NA	Rate Class 9	NA	NA			
NA	Rate Class 10	NA	NA			
NA	Rate Class 11	NA	NA			
NA	Rate Class 12	NA	NA			
NA	Rate Class 13	NA	NA			
NA	Rate Class 14	NA	NA			
NA	Rate Class 15	NA	NA			
NA	Rate Class 16	NA	NA			
NA	Rate Class 17	NA	NA			
NA	Rate Class 18	NA	NA			
NA	Rate Class 19	NA	NA			
NA	Rate Class 20	NA	NA			
NA	Rate Class 21	NA	NA			
NA	Rate Class 22	NA	NA			
NA	Rate Class 23	NA	NA			
NA	Rate Class 24	NA	NA			
NA	Rate Class 25	NA	NA			
						102,383,377



Name of LDC: Lakeland Power Distribution Ltd.  
File Number: EB-2010-0096  
Effective Date: May 1, 2011  
Version : 2.0

2009 Board Approved Transfer of 2007 Deferral/Variance accounts to 1595 COS

OEB Decision EB-2008-0234

Disposition Recovery Sunset Date  
April 30, 2011

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts	Interest Amount
<strong>Group 1 Accounts</strong>			
LV Variance Account	1550	(28,766.00 )	(2,165.00 )
RSVA - Wholesale Market Service Charge	1580	(179,373.00 )	(13,832.00 )
RSVA - Retail Transmission Network Charge	1584	(499,381.00 )	(57,671.00 )
RSVA - Retail Transmission Connection Charge	1586	(543,465.00 )	(62,946.00 )
RSVA - Power (Excluding Global Adjustment)	1588	1,189,529.00	177,633.00
RSVA - Power (Global Adjustment Sub-account)	1588		
Recovery of Regulatory Asset Balances	1590		
<strong>Sub-Total - Group 1 Accounts</strong>		(61,456.00 )	41,019.00
<strong>Group 2 Accounts</strong>			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	33,894.00	5,103.00
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	91,943.00	14,143.00
Other Regulatory Assets - Sub-Account Deferred IFRS Transition Costs	1508	0.00	0.00
Other Regulatory Assets - Sub-Account - Other	1508	0.00	0.00
Other Regulatory Assets - Sub-Account - Other	1508	0.00	0.00
Retail Cost Variance Account - Retail	1518	(45,108.00 )	(5,311.00 )
Retail Cost Variance Account - STR	1548	69,638.00	8,286.00
Misc. Deferred Debits	1525	0.00	0.00
Renewable Connection Capital Deferral Account	1531	0.00	0.00
Renewable Connection OM&A Deferral Account	1532	0.00	0.00
Smart Grid Capital Deferral Account	1534	0.00	0.00
Smart Grid OM&A Deferral Account	1535	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital - when not a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries - when not a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs - when not a separate rate rider	1555	0.00	0.00
Smart Meter OM&A Variance - when not a separate rate rider	1556	0.00	0.00
Conservation and Demand Management Expenditures and Recoveries	1565	0.00	0.00
CDM Contra	1566	0.00	0.00
Qualifying Transition Costs	1570	0.00	0.00
Pre-Market Opening Energy Variances Total	1571	0.00	0.00
Extra-Ordinary Event Costs	1572	0.00	0.00
Deferred Rate Impact Amounts	1574	0.00	0.00
RSVA - One-time Wholesale Market Service	1582	0.00	0.00
Other Deferred Credits	2425	0.00	0.00
<strong>Sub-Total - Group 2 Accounts</strong>		150,367.00	22,221.00
Disposition and recovery of Regulatory Balances Account	1595	(88,911.00 )	(63,240.00 )
<strong>Rate Rider Recovery</strong>			
Deferral Variance Recovery May 1, 2009 to December 31, 2009	1595	13,923.94	9,905.29
Deferral Variance Recovery Jan 1, 2010 to December 31, 2010	1595	39,650.00	28,150.00
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	23,100.00	3,400.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	(12,237.06 )	(21,784.71 )

Smart Meter Recovery as a separate Rate Rider

Smart Meter Recovery Sunset Date  
April 30, 2010

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts	Interest Amount
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital - when a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries - when a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs - when a separate rate rider	1555	0.00	0.00
Smart Meter OM&A Variance - when a separate rate rider	1556	0.00	0.00
Disposition and recovery of Smart Meter Balances Account	1595	0.00	0.00
<strong>Rate Rider Recovery</strong>			
Deferral Variance Recovery May 1, 2009 to December 31, 2009	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2010 to December 31, 2010	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	0.00	0.00



Name of LDC: Lakeland Power Distribution Ltd.  
File Number: EB-2010-0096  
Effective Date: May 1, 2011  
Version : 2.0

2010 Board Approved Transfer of 2008 Deferral/Variance accounts to 1595 IRM

Disposition Recovery Sunset Date

April 30, 2011

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts	Interest Amount
		A	B
Group 1 Accounts			
LV Variance Account	1550	11,828.00	311.00
RSVA - Wholesale Market Service Charge	1580	(119,931.00 )	(2,946.00 )
RSVA - Retail Transmission Network Charge	1584	(205,967.00 )	(4,112.00 )
RSVA - Retail Transmission Connection Charge	1586	(244,661.00 )	(4,894.00 )
RSVA - Power (Excluding Global Adjustment)	1588	461,694.00	21,379.00
RSVA - Power (Global Adjustment Sub-account) - when not a separate rate rider	1588	0.00	0.00
Recovery of Regulatory Asset Balances	1590	(457,553.00 )	479,827.00
Sub-Total - Group 1 Accounts		(554,590.00 )	489,565.00
Board ordered disposition of immaterial amounts too small for rate riders			
IRM3 tax sharing z-factor		9,504.00	0.00
Disposition and recovery of Regulatory Balances Account	1595	545,086.00	(489,565.00 )
Rate Rider Recovery			
Deferral Variance Recovery May 1, 2010 to December 31, 2010	1595	(255,866.00 )	225,866.00
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	(127,950.00 )	112,950.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2015 to December 31, 2015	1595	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	161,270.00	(150,749.00 )

Global Adjustment as a separate Rate Rider

Global Adjustment Recovery Sunset Date

April 30, 2011

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts	Interest Amount
RSVA - Power (Global Adjustment Sub-account) - when a separate rate rider	1588	(47,064.00 )	(15,426.00 )
Disposition and recovery of Regulatory Balances Account	1595	47,064.00	15,426.00
Rate Rider Recovery			
Deferral Variance Recovery May 1, 2010 to December 31, 2010	1595	(4,000.00 )	(1,300.00 )
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	(2,000.00 )	(650.00 )
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2015 to December 31, 2015	1595	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	41,064.00	13,476.00

Name of LDC: Lakeland Power Distribution Ltd.  
File Number: EB-2010-0096  
Effective Date: May 1, 2011  
Version : 2.0

Deferral Variance - Continuity Schedule 2009

	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions (additions) during 2009, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2009, excluding interest and adjustments <sup>1</sup>	Adjustments during 2009 - instructed by Board <sup>2</sup>	Adjustments during 2009 - other <sup>3</sup>	Transfer Residual Amount of USoA 1595	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec31-09	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS)	Closing Interest Amounts as of Dec-31-09
Account Description												
LV Variance Account	1550	0		(226,254 )				(226,254 )	0	(1,006 )		(1,006 )
RSVA - Wholesale Market Service Charge	1580	0		(351,885 )				(351,885 )	0	(1,169 )		(1,169 )
RSVA - Retail Transmission Network Charge	1584	0		(122,344 )				(122,344 )	0	(598 )		(598 )
RSVA - Retail Transmission Connection Charge	1586	0		(149,009 )				(149,009 )	0	(745 )		(745 )
RSVA - Power (Excluding Global Adjustment)	1588	0		(613,393 )				(613,393 )	0	(1,978 )		(1,978 )
RSVA - Power (Global Adjustment Sub-account)	1588	0	965,336					965,336	0	3,723		3,723
Recovery of Regulatory Asset Balances	1590	0						0	0			0
Residual Balance Disposition and recovery of Def/Var Balances Account (2008)	1595	0					0	0	0		0	0
Total		0	965,336	(1,462,886 )	0	0	0	(497,550 )	0	(1,773 )	0	(1,773 )

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.  
<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.  
<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to  
<sup>4</sup> This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.



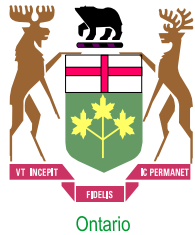
Name of LDC: Lakeland Power Distribution Ltd.  
File Number: EB-2010-0096  
Effective Date: May 1, 2011  
Version : 2.0

Deferral Variance - Continuity Schedule Final

Account Description	Account Number	Opening Principal Amounts as of Jan-1-10	Adjustments - Please explain	Principal Amounts to be disposed	Opening Interest Amounts as of Jan-1-10	Interest on Board- approved 2008 amounts prior to transfer Jan-1, 2010 to Date of Transfer	Adjustments - Please explain	Projected Interest on Dec 31 -09 balance from Jan 1, 2010 to Dec 31, 2010 <sub>1</sub>	Projected Interest on Dec 31 -09 balance from Jan 1, 2011 to April 30, 2011 <sub>1</sub>	Interest Amounts to be disposed	Total Claim
		A	B	C = A + B	D	E	F	G	H	I = D + E + F + G +H	J = C + I
LV Variance Account	1550	(226,254 )		(226,254 )	(1,006 )			(1,632 )	(662 )	(3,300 )	(229,554 )
RSVA - Wholesale Market Service Charge	1580	(351,885 )		(351,885 )	(1,169 )			(2,538 )	(1,030 )	(4,737 )	(356,622 )
RSVA - Retail Transmission Network Charge	1584	(122,344 )		(122,344 )	(598 )			(883 )	(358 )	(1,839 )	(124,183 )
RSVA - Retail Transmission Connection Charge	1586	(149,009 )		(149,009 )	(745 )			(1,075 )	(436 )	(2,256 )	(151,265 )
RSVA - Power (Excluding Global Adjustment)	1588	(613,393 )		(613,393 )	(1,978 )			(4,425 )	(1,795 )	(8,198 )	(621,591 )
RSVA - Power (Global Adjustment Sub-account)		965,336		965,336	3,723			6,964	2,825	13,512	978,847
Recovery of Regulatory Asset Balances	1590	0		0	0			0	0	0	0
Residual Balance Disposition and recovery of Def/Var Balances Account (2008)	1595	0		0	0			0	0	0	0
Total		(497,550 )	0	(497,550 )	(1,773 )	0	0	(3,589 )	(1,456 )	(6,818 )	(504,368 )

Interest projected on December 31, 2009 closing principal balance.

Month	Prescribed Rate	Monthly Interest	Month	Prescribed Rate	Monthly Interest
January 31, 2010	0.55	0.0467	January 31, 2011	0.89	0.0756
February 28, 2010	0.55	0.0422	February 28, 2011	0.89	0.0683
March 31, 2010	0.55	0.0467	March 31, 2011	0.89	0.0756
April 30, 2010	0.55	0.0452	April 30, 2011	0.89	0.0732
May 31, 2010	0.55	0.0467	Effective Rate		0.2926
June 30, 2010	0.55	0.0452			
July 31, 2010	0.89	0.0756			
August 31, 2010	0.89	0.0756			
September 30, 2010	0.89	0.0732			
October 31, 2010	0.89	0.0756			
November 30, 2010	0.89	0.0732			
December 31, 2010	0.89	0.0756			
Effective Rate		0.7214			



**Name of LDC:** Lakeland Power Distributio  
**File Number:** EB-2010-0096  
**Effective Date:** May 1, 2011  
**Version :** 2.0

## Threshold Test

Rate Class	Billed kWh B
Residential	80,315,658
General Service Less Than 50 kW	43,448,406
General Service 50 to 4,999 kW	84,543,539
Unmetered Scattered Load	167,164
Sentinel Lighting	40,602
Street Lighting	1,870,098
	<u>210,385,466</u>
Total Claim	(504,368 )
Total Claim per kWh	- 0.002397

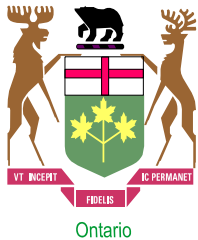


**Name of LDC:** Lakeland Power Distribution Ltd.  
**File Number:** EB-2010-0096  
**Effective Date:** May 1, 2011  
**Version :** 2.0

## Cost Allocation - kWh

Rate Class	Billed kWh	% kWh	1550	1580	1584	1586	1588 <sup>1</sup>	Total
Residential	80,315,658	38.2%	(87,633 )	(136,142 )	(47,407 )	(57,746 )	(237,295 )	(566,225 )
General Service Less Than 50 kW	43,448,406	20.7%	(47,407 )	(73,649 )	(25,646 )	(31,239 )	(128,370 )	(306,311 )
General Service 50 to 4,999 kW	84,543,539	40.2%	(92,247 )	(143,309 )	(49,903 )	(60,786 )	(249,787 )	(596,031 )
Unmetered Scattered Load	167,164	0.1%	(182 )	(283 )	(99 )	(120 )	(494 )	(1,179 )
Sentinel Lighting	40,602	0.0%	(44 )	(69 )	(24 )	(29 )	(120 )	(286 )
Street Lighting	1,870,098	0.9%	(2,040 )	(3,170 )	(1,104 )	(1,345 )	(5,525 )	(13,184 )
	<u>210,385,466</u>	<u>100.0%</u>	<u>(229,554 )</u>	<u>(356,622 )</u>	<u>(124,183 )</u>	<u>(151,265 )</u>	<u>(621,591 )</u>	<u>(1,483,215 )</u>

<sup>1</sup> RSVA - Power (Excluding Global Adjustment)



**Name of LDC:** Lakeland Power Distribution Ltd.  
**File Number:** EB-2010-0096  
**Effective Date:** May 1, 2011  
**Version :** 2.0

## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 <sup>1</sup>
Residential	11,892,653	11.6%	113,701
General Service Less Than 50 kW	10,300,485	10.1%	98,479
General Service 50 to 4,999 kW	79,774,402	77.9%	762,692
Unmetered Scattered Load	5,312	0.0%	51
Sentinel Lighting	2,776	0.0%	27
Street Lighting	407,750	0.4%	3,898
	<b>102,383,377</b>	<b>100.0%</b>	<b>978,847</b>

<sup>1</sup> RSVA - Power (Global Adjustment Sub-account)



Name of LDC: Lakeland Power Distribution Ltd.  
File Number: EB-2010-0096  
Effective Date: May 1, 2011  
Version : 2.0

## Calculation of Deferral Variance Recovery Rate Rider without Global Adjustment

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

April 30, 2012

Rate Class	Vol Metric	Billed kWh	Billed kW	Accounts Allocated by kWh	Accounts Allocated by Non-RPP kWh	Account 1590	Account 1595	Total	Rate Rider kWh
		A	B	C	D	E	F	G = C + D + E + F	H = G / A (kWh) or H = G / B (kW)
Residential	kWh	80,315,658	0	(566,225 )	0	0	0	(566,225 )	(0.00705)
General Service Less Than 50 kW	kWh	43,448,406	0	(306,311 )	0	0	0	(306,311 )	(0.00705)
General Service 50 to 4,999 kW	kW	84,543,539	208,435	(596,031 )	0	0	0	(596,031 )	(2.85955)
Unmetered Scattered Load	kWh	167,164	0	(1,179 )	0	0	0	(1,179 )	(0.00705)
Sentinel Lighting	kW	40,602	97	(286 )	0	0	0	(286 )	(2.95094)
Street Lighting	kW	1,870,098	3,489	(13,184 )	0	0	0	(13,184 )	(3.77878)
		210,385,466	212,022	(1,483,215 )	0	0	0	(1,483,215 )	

Enter the above value onto Sheet  
"J2.2 Def Var Disp 2011"  
of the 2011 OEB IRM2 Rate Generator  
"J2.4 Def Var Disp 2011"  
of the 2011 OEB IRM3 Rate Generator



Name of LDC: Lakeland Power Distribution Ltd.  
File Number: EB-2010-0096  
Effective Date: May 1, 2011  
Version : 2.0

## Calculation of Delivery Component Global Adjustment Rate Rider

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

April 30, 2012

Rate Class	Vol Metric	Non-RPP kWh A	Estimated Non-RPP Billed kW B	Accounts Allocated by kWh C	Accounts Allocated by Non-RPP kWh D	Account 1590 E	Account 1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	11,892,653	0	0	113,701	0	0	113,701	0.00956
General Service Less Than 50 kW	kWh	10,300,485	0	0	98,479	0	0	98,479	0.00956
General Service 50 to 4,999 kW	kW	79,774,402	196,677	0	762,692	0	0	762,692	3.87789
Unmetered Scattered Load	kWh	5,312	0	0	51	0	0	51	0.00956
Sentinel Lighting	kW	2,776	7	0	27	0	0	27	3.79142
Street Lighting	kW	407,750	761	0	3,898	0	0	3,898	5.12265
		102,383,377	197,445	0	978,847	0	0	978,847	

Enter the above value onto Sheet  
"J3.31 Global Adjust Del 2011"  
of the 2011 OEB IRM Rate Generator



**Name of LDC:** Lakeland Power Distribution Ltd.  
**File Number:** EB-2010-0096  
**Effective Date:** May 1, 2011  
**Version :** 2.0

## Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts	Interest Amounts	Total Claim
		A	B	C = A + B
LV Variance Account	1550	226,254	3,300	229,554
RSVA - Wholesale Market Service Charge	1580	351,885	4,737	356,622
RSVA - Retail Transmission Network Charge	1584	122,344	1,839	124,183
RSVA - Retail Transmission Connection Charge	1586	149,009	2,256	151,265
RSVA - Power (Excluding Global Adjustment)	1588	613,393	8,198	621,591
RSVA - Power (Global Adjustment Sub-account)	1588	(965,336 )	(13,512 )	(978,847 )
Recovery of Regulatory Asset Balances	1590	0	0	0
Balance of Disposition and recovery of Regulatory Balances Account (2008)	1595	0	0	0
Disposition and recovery of Regulatory Balances Account	1595	(497,550 )	(6,818 )	(504,368 )
Total		0	0	0

## Sheet 1 Utility Information Sheet

**Name of LDC:** Lakeland Power Distribution Ltd.

**Licence Number:** ED-2002-0540

**Date of Submission:** December 3, 2010

### **Contact Information**

**Name:** Margaret Maw

**Title:** Chief Financial Officer

**Phone Number:** 705-789-5442

**E-Mail Address:** [mmaw@lakelandholding.com](mailto:mmaw@lakelandholding.com)



## Sheet 2. Smart Meter Capital Cost and Operational Expense Data

### Smart Meter Unit Installation Plan:

assume calendar year installation

Planned number of Residential smart meters to be installed

Planned number of General Service Less Than 50 kW smart meters

Planned Meter Installation (Residential and Less Than 50 kW only)

Percentage of Completion

Planned number of General Service Greater Than 50 kW smart meters

Planned / Actual Meter Installations

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
			7,570	233	50		7,853
			1,375	181	3		1,559
-	-	-	8,945	414	53	-	9,412
0%	0%	0%	95%	99%	100%	100%	
				76			76
-	-	-	8,945	490	53	-	9,488

### Other Unit Installation Plan:

assume calendar year installation

Planned number of Collectors to be installed

Planned number of Repeaters to be installed

Other : Please specify

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
			30				30
			27				27
							-
							-
							-
							-

## Capital Costs

### 1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

#### 1.1.1 Smart Meter

may include new meters and modules, etc.

#### 1.1.2 Installation Cost

may include socket kits plus shipping, labour, benefits, vehicle, etc.

#### 1.1.3a Workforce Automation Hardware

may include fieldworker handhelds, barcode hardware, etc.

#### 1.1.3b Workforce Automation Software

may include fieldworker handhelds, barcode hardware, etc.

Total Advanced Metering Communication Device (AMCD)

### Asset Type

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Smart Meter			\$ 1,132,828	\$ 55,977	\$ 12,366	\$ 12,366	\$ 1,213,537
Smart Meter			\$ 188,944	\$ 38,030	\$ 618	\$ 618	\$ 228,210
Comp. Hard.			\$ 4,845	\$ 273			\$ 5,118
Comp. Soft.							\$ -
\$ -	\$ -	\$ -	\$ 1,326,617	\$ 94,280	\$ 12,984	\$ 12,984	\$ 1,446,865

### 1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)

#### 1.2.1 Collectors

#### 1.2.2 Repeaters

may include radio licence, etc.

#### 1.2.3 Installation

may include meter seals and rings, collector computer hardware, etc.

Total Advanced Metering Regional Collector (AMRC) (includes LAN)

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Smart Meter			\$ 132,809	\$ 12,200			\$ 145,009
Smart Meter			\$ 5,728				\$ 5,728
Smart Meter			\$ 23,865	\$ 4,034			\$ 27,899
\$ -	\$ -	\$ -	\$ 162,402	\$ 16,234	\$ -	\$ -	\$ 178,636

### 1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)

#### 1.3.1 Computer Hardware

#### 1.3.2 Computer Software

#### 1.3.3 Computer Software Licence & Installation (includes hardware & software)

may include AG400 disc space, backup & recovery computer, UPS, etc.

Total Advanced Metering Control Computer (AMCC)

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Comp. Hard.			\$ 7,203	\$ 7,710			\$ 14,913
Comp. Soft.				\$ 53,191			\$ 53,191
Comp. Soft.							\$ -
\$ -	\$ -	\$ -	\$ 7,203	\$ 60,901	\$ -	\$ -	\$ 68,104

### 1.4 WIDE AREA NETWORK (WAN)

#### 1.4.1 Activation Fees

Total Wide Area Network (WAN)

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Tools & Equip							\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY

#### 1.5.1 Customer equipment (including repair of damaged equipment)

#### 1.5.2 AMI Interface to CIS

#### 1.5.3 Professional Fees

#### 1.5.4 Integration

#### 1.5.5 Program Management

#### 1.5.6 Other AMI Capital

Total Other AMI Capital Costs Related To Minimum Functionality

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Other Equip.							\$ -
Comp. Soft.		\$ 14,904					\$ 14,904
Comp. Soft.	\$ 38,216	\$ 16,224	\$ 28,952	\$ 66,949	\$ 21,525		\$ 171,866
Comp. Soft.	\$ 3,774	\$ 4,854	\$ 31,370	\$ 17,743	\$ 51,200		\$ 108,941
Comp. Soft.				\$ 106,194			\$ 106,194
Comp. Soft.		\$ 24,870	\$ 7,228	\$ 16,700	\$ 58,000		\$ 106,798
\$ -	\$ 41,990	\$ 60,852	\$ 67,550	\$ 207,586	\$ 130,725	\$ -	\$ 508,703
\$ -	\$ 41,990	\$ 60,852	\$ 1,563,772	\$ 379,001	\$ 143,709	\$ 12,984	\$ 2,202,308

Total Capital Costs

**OM & A**

## 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

### 2.1.1 Maintenance

may include meter reverification costs, etc.

**Total Incremental AMI Operation Expenses**

## 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)

### 2.2.1 Maintenance

**Total Advanced Metering Regional Collector (AMRC) (includes LAN)**

### 2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)

### 2.3.1 Hardware Maintenance

may include server support, etc

### 2.3.2 Software Maintenance

may include maintenance support, etc.

**Total Advanced Metering Control Computer (AMCC)**

## 2.4 WIDE AREA NETWORK (WAN)

### 2.4.1 WIDE AREA NETWORK (WAN)

may include serial to Ethernet hardware, etc.

**Total Incremental Other Operation Expenses**

## 2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY

### 2.5.1 Business Process Redesign

### 2.5.2 Customer Communication

may include project communication, etc.

### 2.5.3 Program Management

### 2.5.4 Change Management

may include training, etc.

### 2.5.5 Administration Cost

### 2.5.6 Other AMI Expenses

### Total 2.5 Other AMI OM&A Costs Related To Minimum Functionality

**Total O M & A Costs**

2006	2007	2008	2009	2010	2011	Later	Total
Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
			\$ 6,440	\$ 11,489			17,929
\$ -	\$ -	\$ -	\$ 6,440	\$ 11,489	\$ -	\$ -	17,929
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
					\$ 14,936	\$ 14,936	29,872
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,936	\$ 14,936	29,872
			\$ 3,572	\$ 5,540	\$ 6,000	\$ 6,000	21,112
\$ -	\$ -	\$ -	\$ 3,572	\$ 5,540	\$ 6,000	\$ 6,000	21,112
				\$ 2,603	\$ 27,795	\$ 4,076	34,474
			\$ 72,136	\$ 86,020	\$ 80,600	\$ 91,958	340,714
		\$ 3,874	\$ 1,908	\$ 6,411	\$ 3,000		15,194
					\$ 97,919	\$ 56,018	153,937
			\$ 11,389	\$ 26,068	\$ 78,891	\$ 56,190	172,538
\$ -	\$ -	\$ 3,874	\$ 85,434	\$ 121,102	\$ 298,205	\$ 208,242	716,857
\$ -	\$ -	\$ 3,874	\$ 95,446	\$ 138,131	\$ 319,141	\$ 229,178	785,770

### Sheet 3. LDC Assumptions and Data

#### Assumptions:

1. Planned meter installations occur evenly through the year.
2. Year assumed January to December
3. Amortization is straight line and has half year rule applied in first year

2006 EDR Data						
Information	2007	2008	2009	2010	2011	Later
<b>Rate Base</b>						
Deemed Short Term Debt %		4%	4%	4%	4%	4%
Deemed Debt	0%	53%	53%	56%	56%	56%
Deemed Equity	100%	47%	43%	40%	40%	40%
Deemed Short Term Debt Rate%		4.47%	1.13%	1.13%	1.13%	1.13%
Weighted Debt Rate	0.00%	5.11%	5.16%	5.16%	5.16%	5.16%
Proposed ROE	9.00%	9.00%	8.57%	8.01%	8.01%	8.01%
Weighted Average Cost of Capital	9.00%	6.93%	6.56%	6.23%	6.14%	6.14%
<b>Working Capital Allowance %</b>	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%
<b>2006 EDR Tax Rate</b>						
Corporate Income Tax Rate	36.12%	36.12%	33.50%	26.86%	24.40%	22.90%

#### Capital Data:

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Smart Meter	\$ -	\$ -	\$ -	\$ 1,484,174	\$ 110,241	\$ 12,984	\$ 12,984	\$ 1,607,399
Computer Hardware	\$ -	\$ -	\$ -	\$ 12,048	\$ 7,983	\$ -	\$ -	\$ 20,031
Computer Software	\$ -	\$ 41,990	\$ 60,852	\$ 67,550	\$ 260,777	\$ 130,725	\$ -	\$ 561,894
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Costs</b>	\$ -	\$ 41,990	\$ 60,852	\$ 1,563,772	\$ 379,001	\$ 143,709	\$ 12,984	\$ 2,189,324
	-	-	-	-	-	-	-	12,984.00

#### Operating Expense Data:

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
2.1 Advanced Metering Communication Device (AMCD)	\$ -	\$ -	\$ -	\$ 6,440	\$ 11,489	\$ -	\$ -	\$ 17,929
2.2 Advanced Metering Regional Collector (AMRC) (includes LAN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 Advanced Metering Control Computer (AMCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,936	\$ 14,936	\$ 14,936
2.4 Wide Area Network (WAN)	\$ -	\$ -	\$ -	\$ 3,572	\$ 5,540	\$ 6,000	\$ 6,000	\$ 15,112
2.5 Other AMI OM&A Costs Related To Minimum Functionality	\$ -	\$ -	\$ 3,874	\$ 85,434	\$ 121,102	\$ 298,205	\$ 208,242	\$ 508,615
<b>Total O M &amp; A Costs</b>	\$ -	\$ -	\$ 3,874	\$ 95,446	\$ 138,131	\$ 319,141	\$ 229,178	\$ 556,592
	-	-	-	-	-	-	-	229,178.00

#### Per Meter Cost Split:

	Per Meter	Installed	Investment	% of Invest
Smart meter including installation	\$ 170.78	9,412	\$ 1,607,399	59%
Computer Hardware Costs	\$ 2.13	9,412	\$ 20,031	1%
Computer Software Costs	\$ 59.70	9,412	\$ 561,894	20%
Tools & Equipment	\$ -	9,412	\$ -	0%
Other Equipment	\$ -	9,412	\$ -	0%
Smart meter incremental operating expenses	\$ 59.14	9,412	\$ 556,592	20%
<b>Total Smart Meter Capital Costs per meter</b>	\$ 291.75		\$ 2,745,916	100%

#### Depreciation Rates

	2006	2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted
Smart Meter (years)	15	15	15	15	15	15	15
Computer Hardware (years)	10	10	10	10	10	10	10
Computer Software (years)	5	5	5	5	5	5	5
Tools & Equipment (years)	10	10	10	10	10	10	10
Other Equipment (years)	10	10	10	10	10	10	10

#### CCA Rates

	2006	2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted
CCA Class	47	47	47	47	47	47	47
Smart Meter	8%	8%	8%	8%	8%	8%	8%
CCA Class	45	50	50	50	50	50	50
Computer Equipment	45%	55%	55%	55%	55%	55%	55%
CCA Class	8	8	8	8	8	8	8
General Equipment	20%	20%	20%	20%	20%	20%	20%

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Sheet 4: Smart Meter Rev Req Calc

Smart Meter Revenue Requirement Calculation

Average Asset Values

Net Fixed Assets Smart Meters  
Net Fixed Assets Computer Hardware  
Net Fixed Assets Computer Software  
Net Fixed Assets Tools & Equipment  
Net Fixed Assets Other Equipment  
Total Net Fixed Assets

Working Capital

Operation Expense  
Working Capital %

Smart Meters Included in Rate Base

Return on Rate Base

Deemed Short Term Debt %  
Deemed Long Term Debt %  
Deemed Equity %

Deemed Short Term Debt Rate%

Weighted Debt Rate (i.e. LDC Assumptions and Data)  
Proposed RCE (i.e. LDC Assumptions and Data)

Return on Rate Base

Operating Expenses

Incremental Operating Expenses (i.e. LDC Assumptions and Data)

Amortization Expenses

Amortization Expenses - Smart Meters  
Amortization Expenses - Computer Hardware  
Amortization Expenses - Computer Software  
Amortization Expenses - Tools & Equipment  
Amortization Expenses - Other Equipment  
Total Amortization Expenses

Revenue Requirement Before PILs

Calculation of Taxable Income

Incremental Operating Expenses  
Depreciation Expenses  
Interest Expense

Taxable Income For PILs

Grossed up PILs (i.e. PIU)

Revenue Requirement Before PILs

Grossed up PILs (i.e. PIU)

Revenue Requirement for Smart Meters

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted	Later Forecasted
Net Fixed Assets Smart Meters	\$ -	\$ -	\$ -	\$ 717,359.75	\$ 1,438,512.22	\$ 1,395,497.33	\$ -
Net Fixed Assets Computer Hardware	\$ -	\$ -	\$ -	\$ 5,722.80	\$ 14,635.13	\$ 16,823.10	\$ -
Net Fixed Assets Computer Software	\$ -	\$ 18,895.50	\$ 60,975.40	\$ 104,273.10	\$ 224,686.85	\$ 340,716.65	\$ -
Net Fixed Assets Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Fixed Assets Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Fixed Assets	\$ -	\$ 18,895.50	\$ 60,975.40	\$ 827,346.67	\$ 1,677,844.19	\$ 1,752,991.08	\$ -
Working Capital	\$ -	\$ -	\$ 3,874.00	\$ 95,446.00	\$ 138,131.00	\$ 319,141.00	\$ 226,178.00
Operation Expense	\$ -	\$ -	\$ 581.10	\$ 14,316.90	\$ 20,719.65	\$ 47,871.15	\$ 34,376.70
Working Capital %	\$ -	\$ -	\$ 581.10	\$ 14,316.90	\$ 20,719.65	\$ 47,871.15	\$ 34,376.70
Smart Meters Included in Rate Base	\$ -	\$ 18,895.50	\$ 61,556.50	\$ 841,663.67	\$ 1,698,563.84	\$ 1,800,862.23	\$ 34,376.70
Return on Rate Base							
Deemed Short Term Debt %	0.0%	53.3%	53.3%	52.7%	56.0%	56.0%	56.0%
Deemed Long Term Debt %	100.0%	46.7%	42.7%	43.3%	40.0%	40.0%	40.0%
Deemed Equity %	\$ -	\$ 10,071.30	\$ 32,809.61	\$ 443,556.70	\$ 951,195.75	\$ 1,008,482.85	\$ 19,250.95
Deemed Short Term Debt Rate%	\$ -	\$ 8,624.20	\$ 26,284.63	\$ 364,440.39	\$ 679,425.54	\$ 720,344.89	\$ 13,750.88
Weighted Debt Rate (i.e. LDC Assumptions and Data)	\$ -	\$ 18,895.50	\$ 58,994.24	\$ 807,997.02	\$ 1,630,621.29	\$ 1,728,827.74	\$ 33,001.63
Proposed RCE (i.e. LDC Assumptions and Data)	0.0%	5.1%	4.5%	1.1%	1.1%	1.1%	1.1%
Return on Rate Base	9.0%	\$ 794.18	\$ 1,676.57	\$ 22,887.53	\$ 49,081.70	\$ 52,037.72	\$ 993.35
Operating Expenses	\$ -	\$ 1,308.82	\$ 3,929.16	\$ 52,079.20	\$ 103,503.69	\$ 109,737.34	\$ 2,084.78
Incremental Operating Expenses (i.e. LDC Assumptions and Data)	\$ -	\$ -	\$ 3,874.00	\$ 95,446.00	\$ 138,131.00	\$ 319,141.00	\$ 226,178.00
Amortization Expenses							
Amortization Expenses - Smart Meters	\$ -	\$ -	\$ -	\$ 48,472.47	\$ 102,819.63	\$ 106,727.13	\$ -
Amortization Expenses - Computer Hardware	\$ -	\$ -	\$ -	\$ 902.40	\$ 1,603.95	\$ 2,003.10	\$ -
Amortization Expenses - Computer Software	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 27,323.40	\$ 60,166.10	\$ 99,356.30	\$ -
Amortization Expenses - Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization Expenses - Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amortization Expenses	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 77,398.27	\$ 164,379.68	\$ 208,036.53	\$ -
Revenue Requirement Before PILs	\$ -	\$ 5,507.82	\$ 22,286.36	\$ 224,933.46	\$ 406,014.37	\$ 636,914.87	\$ 231,272.78
Calculation of Taxable Income							
Incremental Operating Expenses	\$ -	\$ -	\$ 3,874.00	\$ 95,446.00	\$ 138,131.00	\$ 319,141.00	\$ 226,178.00
Depreciation Expenses	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 77,398.27	\$ 164,379.68	\$ 208,036.53	\$ -
Interest Expense	\$ -	\$ 514.64	\$ 1,676.57	\$ 22,887.53	\$ 49,081.70	\$ 52,037.72	\$ 993.35
Taxable Income For PILs	\$ -	\$ 794.18	\$ 2,252.83	\$ 29,191.67	\$ 54,421.99	\$ 57,699.83	\$ 1,101.43
Grossed up PILs (i.e. PIU)	\$ -	\$ 3,620.87	\$ 9,244.59	\$ 1,159.20	\$ 5,494.72	\$ 89,625.24	\$ -
Revenue Requirement Before PILs	\$ -	\$ 5,507.82	\$ 22,286.36	\$ 224,933.46	\$ 406,014.37	\$ 636,914.87	\$ 231,272.78
Grossed up PILs (i.e. PIU)	\$ -	\$ 3,620.87	\$ 9,244.59	\$ 1,159.20	\$ 5,494.72	\$ 89,625.24	\$ -
Revenue Requirement for Smart Meters	\$ -	\$ 1,886.95	\$ 14,041.77	\$ 226,082.46	\$ 400,519.65	\$ 547,289.63	\$ 231,272.78

## Sheet 5. PILs

### PILs Calculation

	2006	2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted
<b>INCOME TAX</b>							
Net Income	\$ -	\$ 794.18	\$ 2,252.59	\$ 29,191.67	\$ 54,421.99	\$ -	\$ -
Amortization	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 77,398.27	\$ 164,379.68	\$ -	\$ -
CCA - Smart Meters	\$ -	\$ -	\$ -	\$ 59,366.96	\$ 118,394.20	\$ 113,851.67	\$ -
CCA - Computers	\$ -	\$ 11,547.25	\$ 33,477.81	\$ 53,688.77	\$ 119,958.39	\$ 163,839.65	\$ -
CCA - Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in taxable income	\$ -	\$ 6,554.07	\$ 16,742.02	\$ 6,465.79	\$ 19,550.93	\$ 277,691.32	\$ -
Tax Rate (3. LDC Assumptions and Data)	36.12%	36.12%	33.50%	26.86%	25.90%	24.40%	22.90%
Income Taxes Payable	\$ -	\$ 2,367.33	\$ 5,608.58	\$ 1,736.71	\$ 5,063.69	\$ 67,756.68	\$ -
<b>ONTARIO CAPITAL TAX</b>							
Smart Meters	\$ -	\$ -	\$ -	\$ 1,434,701.53	\$ 1,442,322.90	\$ 1,348,579.77	\$ -
Computer Hardware	\$ -	\$ -	\$ -	\$ 11,445.60	\$ 17,824.65	\$ 15,821.55	\$ -
Computer Software	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 124,386.40	\$ 325,007.30	\$ 356,426.00	\$ -
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 1,570,533.53	\$ 1,785,154.85	\$ 1,720,827.32	\$ -
Less: Exemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deemed Taxable Capital	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 1,570,533.53	\$ 1,785,154.85	\$ 1,720,827.32	\$ -
Ontario Capital Tax Rate	0.300%	0.225%	0.225%	0.225%	0.075%	0.000%	0.000%
Net Amount (Taxable Capital x Rate)	\$ -	\$ 85.03	\$ 189.36	\$ 3,533.70	\$ 1,338.87	\$ -	\$ -
<b>Gross Up</b>							
	PILs Payable	PILs Payable	PILs Payable	PILs Payable	PILs Payable	PILs Payable	PILs Payable
Change in Income Taxes Payable	\$ -	\$ 2,367.33	\$ 5,608.58	\$ 1,736.71	\$ 5,063.69	\$ 67,756.68	\$ -
Change in OCT	\$ -	\$ 85.03	\$ 189.36	\$ 3,533.70	\$ 1,338.87	\$ -	\$ -
PIL's	\$ -	\$ 2,282.30	\$ 5,419.22	\$ 1,796.99	\$ 3,724.82	\$ 67,756.68	\$ -
	Gross Up	Gross Up	Gross Up	Gross Up	Gross Up	Gross Up	Gross Up
	36.12%	36.12%	33.50%	26.86%	25.90%	24.40%	22.90%
	Grossed Up	Grossed Up	Grossed Up	Grossed Up	Grossed Up	Grossed Up	Grossed Up
	PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs
Change in Income Taxes Payable	\$ -	\$ 3,705.90	\$ 8,433.95	\$ 2,374.50	\$ 6,833.59	\$ 89,625.24	\$ -
Change in OCT	\$ -	\$ 85.03	\$ 189.36	\$ 3,533.70	\$ 1,338.87	\$ -	\$ -
PIL's	\$ -	\$ 3,620.87	\$ 8,244.59	\$ 1,159.20	\$ 5,494.72	\$ 89,625.24	\$ -

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## Sheet 6. Avg Net Fixed Assets & UCC

### Smart Meter Average Net Fixed Assets

#### Net Fixed Assets - Smart Meters

Opening Capital Investment  
Capital Investment (3. LDC Assumptions and Data)  
Closing Capital Investment

Opening Accumulated Amortization  
Amortization (15 Years Straight Line)  
Closing Accumulated Amortization

Opening Net Fixed Assets  
Closing Net Fixed Assets  
Average Net Fixed Assets

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 1,594,415.00
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 110,241.00	\$ 12,984.00
Closing Capital Investment	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 1,594,415.00	\$ 1,607,399.00
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ 49,472.47	\$ 152,092.10
Amortization (15 Years Straight Line)	\$ -	\$ -	\$ -	\$ 49,472.47	\$ 102,619.63	\$ 106,727.13
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ 49,472.47	\$ 152,092.10	\$ 258,819.23
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 1,434,701.53	\$ 1,442,322.90
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ 1,434,701.53	\$ 1,442,322.90	\$ 1,348,579.77
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ 717,350.77	\$ 1,438,512.22	\$ 1,395,451.33

#### Net Fixed Assets - Computer Hardware

Opening Capital Investment  
Capital Investment (3. LDC Assumptions and Data)  
Closing Capital Investment

Opening Accumulated Amortization  
Amortization (10 Years Straight Line)  
Closing Accumulated Amortization

Opening Net Fixed Assets  
Closing Net Fixed Assets  
Average Net Fixed Assets

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 20,031.00
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 7,983.00	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 20,031.00	\$ 20,031.00
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ 602.40	\$ 2,206.35
Amortization (10 Years Straight Line)	\$ -	\$ -	\$ -	\$ 602.40	\$ 1,603.95	\$ 2,003.10
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ 602.40	\$ 2,206.35	\$ 4,209.45
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 11,445.60	\$ 17,824.65
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ 11,445.60	\$ 17,824.65	\$ 15,821.55
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ 5,722.80	\$ 14,635.13	\$ 16,823.10

#### Net Fixed Assets - Computer Software

Opening Capital Investment  
Capital Investment (3. LDC Assumptions and Data)  
Closing Capital Investment

Opening Accumulated Amortization  
Amortization Year 1 (5 Years Straight Line)  
Closing Accumulated Amortization

Opening Net Fixed Assets  
Closing Net Fixed Assets  
Average Net Fixed Assets

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ 41,990.00	\$ 102,842.00	\$ 170,392.00	\$ 431,169.00
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ 41,990.00	\$ 60,852.00	\$ 67,550.00	\$ 260,777.00	\$ 130,725.00
Closing Capital Investment	\$ -	\$ 41,990.00	\$ 102,842.00	\$ 170,392.00	\$ 431,169.00	\$ 561,894.00
Opening Accumulated Amortization	\$ -	\$ -	\$ 4,199.00	\$ 18,682.20	\$ 46,005.60	\$ 106,161.70
Amortization Year 1 (5 Years Straight Line)	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 27,323.40	\$ 60,156.10	\$ 99,306.30
Closing Accumulated Amortization	\$ -	\$ 4,199.00	\$ 18,682.20	\$ 46,005.60	\$ 106,161.70	\$ 205,468.00
Opening Net Fixed Assets	\$ -	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 124,386.40	\$ 325,007.30
Closing Net Fixed Assets	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 124,386.40	\$ 325,007.30	\$ 356,426.00
Average Net Fixed Assets	\$ -	\$ 18,895.50	\$ 60,975.40	\$ 104,273.10	\$ 224,696.85	\$ 340,716.65

#### Net Fixed Assets - Tools & Equipment

Opening Capital Investment  
Capital Investment (3. LDC Assumptions and Data)  
Closing Capital Investment

Opening Accumulated Amortization  
Amortization Year 1 (10 Years Straight Line)  
Closing Accumulated Amortization

Opening Net Fixed Assets

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization Year 1 (10 Years Straight Line)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

This model is the sole and direct responsibility of the user. The user is free to change the model in any way to suit individual needs. There is no guarantee that utilization of this model or its inherent calculations will be accepted by the OEB.

## Sheet 6. Avg Net Fixed Assets &UCC

Closing Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Average Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted

Opening Capital Investment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Investment (3. LDC Assumptions and Data)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Closing Capital Investment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Opening Accumulated Amortization	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Amortization Year 1 (10 Years Straight Line)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Closing Accumulated Amortization	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Opening Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Closing Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Average Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

## Sheet 6. Avg Net Fixed Assets & UCC

### For PILs Calculation

#### UCC - Smart Meters

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 1,424,807.04	\$ 1,416,653.84
Capital Additions	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 110,241.00	\$ 12,984.00
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 1,535,048.04	\$ 1,429,637.84
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 742,087.00	\$ 55,120.50	\$ 6,492.00
Reduced UCC	\$ -	\$ -	\$ -	\$ 742,087.00	\$ 1,479,927.54	\$ 1,423,145.84
CCA Rate Class	47	47	47	47	47	47
CCA Rate	8%	8%	8%	8%	8%	8%
CCA	\$ -	\$ -	\$ -	\$ 59,366.96	\$ 118,394.20	\$ 113,851.67
Closing UCC	\$ -	\$ -	\$ -	\$ 1,424,807.04	\$ 1,416,653.84	\$ 1,315,786.17

#### UCC - Computer Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted
Opening UCC	\$ -	\$ -	\$ 30,442.75	\$ 57,816.94	\$ 83,726.17	\$ 232,527.78
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 7,983.00	\$ -
Capital Additions Computer Software	\$ -	\$ 41,990.00	\$ 60,852.00	\$ 67,550.00	\$ 260,777.00	\$ 130,725.00
UCC Before Half Year Rule	\$ -	\$ 41,990.00	\$ 91,294.75	\$ 137,414.94	\$ 352,486.17	\$ 363,252.78
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ 20,995.00	\$ 30,426.00	\$ 39,799.00	\$ 134,380.00	\$ 65,362.50
Reduced UCC	\$ -	\$ 20,995.00	\$ 60,868.75	\$ 97,615.94	\$ 218,106.17	\$ 297,890.28
CCA Rate Class	45	50	50	50	50	50
CCA Rate	45%	55%	55%	55%	55%	55%
CCA	\$ -	\$ 11,547.25	\$ 33,477.81	\$ 53,688.77	\$ 119,958.39	\$ 163,839.65
Closing UCC	\$ -	\$ 30,442.75	\$ 57,816.94	\$ 83,726.17	\$ 232,527.78	\$ 199,413.12

#### UCC - General Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	8	8	8	8	8	8
CCA Rate	20%	20%	20%	20%	20%	20%
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**Sheet 7. Smart Meter Funding Adder Collected**

Date	Opening	Fund Adder	Int. Rate	Interest	Closing
Jan-06	\$ -	\$ -	0.00%	\$ -	\$ -
Feb-06	\$ -	\$ -	0.00%	\$ -	\$ -
Mar-06	\$ -	\$ -	0.00%	\$ -	\$ -
Apr-06	\$ -	\$ -	4.14%	\$ -	\$ -
May-06	\$ -	\$ 255	4.14%	\$ -	\$ 255
Jun-06	\$ 255	\$ 2,004	4.14%	\$ 1	\$ 2,260
Jul-06	\$ 2,260	\$ 2,249	4.59%	\$ 9	\$ 4,518
Aug-06	\$ 4,518	\$ 2,261	4.59%	\$ 17	\$ 6,796
Sep-06	\$ 6,796	\$ 2,249	4.59%	\$ 26	\$ 9,071
Oct-06	\$ 9,071	\$ 2,249	4.59%	\$ 35	\$ 11,354
Nov-06	\$ 11,354	\$ 2,252	4.59%	\$ 43	\$ 13,650
Dec-06	\$ 13,650	\$ 2,253	4.59%	\$ 52	\$ 15,955
Jan-07	\$ 15,955	\$ 2,262	4.59%	\$ 61	\$ 18,278
Feb-07	\$ 18,278	\$ 2,261	4.59%	\$ 70	\$ 20,609
Mar-07	\$ 20,609	\$ 2,261	4.59%	\$ 79	\$ 22,949
Apr-07	\$ 22,949	\$ 2,258	4.59%	\$ 88	\$ 25,295
May-07	\$ 25,295	\$ 2,236	4.59%	\$ 97	\$ 27,627
Jun-07	\$ 27,627	\$ 2,259	4.59%	\$ 106	\$ 29,992
Jul-07	\$ 29,992	\$ 2,256	4.59%	\$ 115	\$ 32,363
Aug-07	\$ 32,363	\$ 2,258	4.59%	\$ 124	\$ 34,745
Sep-07	\$ 34,745	\$ 2,264	4.59%	\$ 133	\$ 37,142
Oct-07	\$ 37,142	\$ 2,263	5.14%	\$ 159	\$ 39,564
Nov-07	\$ 39,564	\$ 2,270	5.14%	\$ 169	\$ 42,003
Dec-07	\$ 42,003	\$ 2,261	5.14%	\$ 180	\$ 44,444
Jan-08	\$ 44,444	\$ 2,281	5.14%	\$ 190	\$ 46,915
Feb-08	\$ 46,915	\$ 2,275	5.14%	\$ 201	\$ 49,391
Mar-08	\$ 49,391	\$ 2,284	5.14%	\$ 212	\$ 51,887
Apr-08	\$ 51,887	\$ 2,297	4.08%	\$ 176	\$ 54,360
May-08	\$ 54,360	\$ 2,286	4.08%	\$ 185	\$ 56,831
Jun-08	\$ 56,831	\$ 2,286	4.08%	\$ 193	\$ 59,310
Jul-08	\$ 59,310	\$ 2,292	3.35%	\$ 166	\$ 61,768
Aug-08	\$ 61,768	\$ 2,286	3.35%	\$ 172	\$ 64,226
Sep-08	\$ 64,226	\$ 2,302	3.35%	\$ 179	\$ 66,708
Oct-08	\$ 66,708	\$ 2,310	3.35%	\$ 186	\$ 69,204
Nov-08	\$ 69,204	\$ 2,314	3.35%	\$ 193	\$ 71,711
Dec-08	\$ 71,711	\$ 2,319	3.35%	\$ 200	\$ 74,230
Jan-09	\$ 74,230	\$ 2,322	2.45%	\$ 152	\$ 76,704
Feb-09	\$ 76,704	\$ 2,318	2.45%	\$ 157	\$ 79,178
Mar-09	\$ 79,178	\$ 2,334	2.45%	\$ 162	\$ 81,674
Apr-09	\$ 81,674	\$ 2,324	1.00%	\$ 68	\$ 84,066
May-09	\$ 84,066	\$ 2,330	1.00%	\$ 70	\$ 86,466
Jun-09	\$ 86,466	\$ 2,743	1.00%	\$ 72	\$ 89,281
Jul-09	\$ 89,281	\$ 9,514	0.55%	\$ 41	\$ 98,836
Aug-09	\$ 98,836	\$ 10,725	0.55%	\$ 45	\$ 109,606
Sep-09	\$ 109,606	\$ 10,752	0.55%	\$ 50	\$ 120,409
Oct-09	\$ 120,409	\$ 10,754	0.55%	\$ 55	\$ 131,218
Nov-09	\$ 131,218	\$ 10,780	0.55%	\$ 60	\$ 142,058
Dec-09	\$ 142,058	\$ 10,780	0.55%	\$ 65	\$ 152,903
Jan-10	\$ 152,903	\$ 10,789	0.55%	\$ 70	\$ 163,762
Feb-10	\$ 163,762	\$ 10,790	0.55%	\$ 75	\$ 174,627
Mar-10	\$ 174,627	\$ 10,781	0.55%	\$ 80	\$ 185,488
Apr-10	\$ 185,488	\$ 10,791	0.55%	\$ 85	\$ 196,364
May-10	\$ 196,364	\$ 11,371	0.55%	\$ 90	\$ 207,825
Jun-10	\$ 207,825	\$ 17,700	0.55%	\$ 95	\$ 225,621
Jul-10	\$ 225,621	\$ 18,830	0.89%	\$ 167	\$ 244,618
Aug-10	\$ 244,618	\$ 18,828	0.89%	\$ 181	\$ 263,627
Sep-10	\$ 263,627	\$ 18,830	0.89%	\$ 196	\$ 282,653
Oct-10	\$ 282,653	\$ -	0.89%	\$ 210	\$ 282,862
Nov-10	\$ 282,862	\$ -	0.89%	\$ 210	\$ 283,072
Dec-10	\$ 283,072	\$ -	0.89%	\$ 210	\$ 283,282
Jan-11	\$ 283,282	\$ -	0.89%	\$ 210	\$ 283,492
Feb-11	\$ 283,492	\$ -	0.89%	\$ 210	\$ 283,703
Mar-11	\$ 283,703	\$ -	0.89%	\$ 210	\$ 283,913
Apr-11	\$ 283,913	\$ -	0.89%	\$ 211	\$ 284,124
May-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Jun-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Jul-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Aug-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Sep-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Oct-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Nov-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Dec-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Jan-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Feb-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Mar-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Apr-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
May-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
		<u>\$ 276,799</u>		<u>\$ 7,325</u>	

	Approved Deferral and Variance Accounts	CWIP Account
	Prescribed Interest Rate (per the Bankers' Acceptances-3 months Plus 0.25 Spread)	Prescribed Interest Rate (per the DEX Mid Term Corporate Bond Index Yield 2)
Q2 2006	4.14	4.68
Q3 2006	4.59	5.05
Q4 2006	4.59	4.72
Q1 2007	4.59	4.72
Q2 2007	4.59	4.72
Q3 2007	4.59	5.18
Q4 2007	5.14	5.18
Q1 2008	5.14	5.18
Q2 2008	4.08	5.18
Q3 2008	3.35	5.43
Q4 2008	3.35	5.43
Q1 2009	2.45	6.61
Q2 2009	1.00	6.61
Q3 2009	0.55	5.67
Q4 2009	0.55	4.66
Q1 2010	0.55	4.34
Q2 2010	0.55	4.34
Q3 2010	0.89	4.66

## Sheet 8 Applied for Smart Meter Rate Adder

Description	Amount
Revenue Requirement - 2006	\$ -
Revenue Requirement - 2007	\$ 1,886.95
Revenue Requirement - 2008	\$ 14,041.77
Revenue Requirement - 2009	\$ 226,082.66
Revenue Requirement - 2010	\$ 400,519.65
Revenue Requirement - 2011	\$ 547,289.63
Total Revenue Requirement	<u>\$ 1,189,820.66</u>
Smart Meter Rate Adder Collected	\$ 276,799.00
Carrying Cost / Interest	\$ 7,324.57
Proposed Smart Meter Recovery	<u>\$ 905,697.09</u>
2011 Expected Metered Customers	9412
<b>Proposed Smart Meter Rate Adder</b> (over 24 months-eff to April 30, 2013)	<b>\$ 4.01</b>