

EB-2012-0098

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

**AND IN THE MATTER OF** an application by Entegrus Powerlines Inc. – Middlesex-Main for an order or orders to dispose Account 1562 – Deferred Payments in Lieu of Taxes ("Deferred PILS").

**BEFORE:** Karen Taylor

**Presiding Member** 

Cynthia Chaplin

Vice Chair and Member

### DECISION AND ORDER October 4, 2012

### Background

On June 24, 2011, the Board issued its Decision on the Combined PILs proceeding EB-2008-0381 ("Combined PILs Decision"). The Board indicated that the remaining distributors will be expected to apply for final disposition of Deferred PILs with their next general rates application, either IRM or cost of service.

The Board also indicated in the Combined PILs Decision that if the distributor files evidence in accordance with the various decisions made in the course of the Combined PILs proceeding, including the use of the updated SIMPIL model, the determination of the final account balance will be handled expeditiously and in a largely administrative manner. However, if a distributor files on a basis which differs from what is contemplated by the Combined PILs Decision, the application can take some time to process, and therefore should not be included in an IRM application. Deviations from

the Combined PILs Decision could include taking a different position on issues considered by the Board in the Combined PILs proceeding, addressing issues not arising in the Combined PILs proceeding or filing older SIMPIL models rather than the updated models containing the Excel worksheet 'TAXREC 3' as used by Halton Hills Hydro Inc.

### The Application

Entegrus Powerlines Inc. ("Entegrus") filed its stand-alone Deferred PILs application for its Middlesex Power Distribution Corp. – Main service area, dated March 30, 2012. Entegrus proposed a one-year disposition period effective November 1, 2012. The Board assigned the application file number EB-2012-0098.

Notice of Entegrus' rate application was given through newspaper publication in Entegrus' Middlesex – Main service area advising interested parties where the rate application could be viewed and advising how they could intervene in the proceeding or comment on the application. No letters of comment and no letters of intervention were received. Board staff participated in the proceeding. The Board proceeded by way of a written hearing.

The Deferred PILs evidence filed by Entegrus in this proceeding includes tax returns, financial statements, Excel models from prior applications, calculations of amounts recovered from customers, SIMPIL<sup>1</sup> Excel worksheets and continuity schedules that show the principal and interest amounts in the Deferred PILs balance. In pre-filed evidence Entegrus applied to refund to customers a credit balance of \$275,777 consisting of a principal credit amount of \$218,377 plus related carrying charges of \$57,400.

In response to Board staff interrogatories, Entegrus revised the requested final balance for disposition in Account 1562 to a credit balance of \$346,939 consisting of a principal credit amount of \$276,207 plus related carrying charges up to April 30, 2012 of \$70,732.

### 2002 PILs Proxy Amount in the SIMPIL Model

In its original application, the 2002, 2003 and 2004 SIMPIL models did not match lineby-line with the 2002 application PILs proxy model details approved by the Board in its

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<sup>&</sup>lt;sup>1</sup> Spreadsheet implementation model for payments-in-lieu of taxes

RP-2002-0094/EB-2002-0103 decision. The 2002 application PILs proxy model contains a regulatory adjustment of \$7,767 that should reverse in the SIMPIL model. The purpose of this adjustment is to reverse the tax impact of the regulatory assets and liabilities contained in the proxy calculations when compared to the actual tax values in 2002, 2003 and 2004.

In response to Board staff interrogatory #5, Entegrus agreed with the \$7,767 adjustment and provided revised SIMPIL models that agreed line-by-line with the 2002 applications PILs proxy model details.

Board staff submitted that the revisions made to the 2002, 2003 and 2004 SIMPIL models exclude the impact of regulatory assets and liabilities in the determination of the variances that are entered in Account 1562 and are consistent with past Board's decisions.

In its reply submission, Entegrus concurred with Board staff.

### Billing Determinants used to Calculate Recoveries from Ratepayers

The trend for the majority of distributors is that the PILs recoveries exceed the proxies for the full years of 2003, 2004 and 2005. However, in Entegrus' application the PILs recoveries were lower than the proxies.

In response to Board staff interrogatory #2, Entegrus stated that it had inadvertently represented amounts billed for the period May 2002 to December 2002, rather than March 2002 to December 2002 period, as intended. Entegrus provided updated billing determinants and PILs revenue collected and revised the PILs continuity schedule.

Board staff submitted that the statistics utilized in the PILs recovery calculations are reasonable and consistent with the appropriate 2002 to 2006 historic billing determinants.

Entegrus concurred with Board staff that the billing determinants currently utilized are reasonable and consistent with historic billing determinants.

### Excess Interest True-up

In determining the excess interest true-up variances in the SIMPIL models, the Boardapproved maximum deemed interest of \$372,956 was deducted from actual interest expense.

Board staff submitted that fees charged on Independent Electricity System Operator ("IESO") or other prudential letters of credit should be included in the true-up calculations to be consistent with decisions already made by the Board. Board staff requested Entegrus to confirm in its reply submission if it had any interest expense, or stand-by charges or fees on IESO or other prudential letters or lines of credit.

Entegrus confirmed that it did not have any interest expense, stand-by charges or fees on IESO or other prudential letters or lines of credit. Entegrus submitted that no changes are required to the models.

### Fixed Asset Transactions

In its application, Entegrus included trued-up gains and losses on disposal of fixed assets by recording the transactions on the TAXREC2 sheet. In response to Board staff interrogatory #4, Entegrus moved fixed asset transactions to sheet TAXREC3 and updated the PILs continuity schedule.

Board staff submitted that the treatment of fixed asset transactions on the SIMPIL models is consistent with the decisions already made by the Board.

Entegrus concurred with Board staff that the fixed asset transaction should not true-up.

### Income Tax Rates

The SIMPIL models require income tax rates to be input in order to calculate the variances that support some of the entries in Account 1562. These income tax rates are entered on sheet TAXCALC by the applicant.

Board staff submitted that the minimum income tax rates used by Entegrus are appropriate.

Entegrus concurred with Board staff.

### **Board Findings**

The Board is of the view that Entegrus has followed the regulatory guidance and the previous decisions of the Board with respect to the determination of the disposition balance of Account 1562. The Board approves the disposition of a credit balance of \$348,941, consisting of a credit principal amount of \$276,207 plus carrying charges to October 31, 2012 of \$72,734. The Board approves a 12-month disposition period, commencing November 1, 2012 and ending October 31, 2013.

The Board also approves the proposed PILs rate riders by rate class, as filed by Entegrus.

### THE BOARD ORDERS THAT:

- 1. The Tariff of Rates and Charges set out in Appendix A of this Order will become final effective November 1, 2012 and will apply to electricity consumed or estimated to have been consumed on and after November 1, 2012. Entegrus shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.
- 2. Entegrus shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

**DATED** at Toronto, October 4, 2012

### **ONTARIO ENERGY BOARD**

Original signed by

Kirsten Walli Board Secretary

### Appendix A

**To Decision and Order** 

**Final Tariff of Rates and Charges** 

**Board File No: EB-2012-0098** 

DATED: October 4, 2012

Effective and Implementation Date November 1, 2012

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

EB-2011-0148 EB-2012-0098

# Excluding the Villages of Dutton and Newbury Service Areas RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less and includes:

All services supplied to single-family dwelling units for domestic or household purposes,

All multi-unit residential establishments such as apartments of 6 or less units.

If a service supplies a combination of residential and commercial load and wiring does not permit separate metering, the classification of this customer will be determined individually by the distributor. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

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

### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	13.91
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Distribution Volumetric Rate	\$/kWh	0.0141
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0004)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kWh	(0.0045)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

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

EB-2011-0148 EB-2012-0098

## Excluding the Villages of Dutton and Newbury Service Areas GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and includes multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered). Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	18.38
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Distribution Volumetric Rate	\$/kWh	0.0049
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0004)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012) – effective until April 30, 20	)13 \$/kWh	0.0001
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kWh	(0.0019)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

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

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### Excluding the Villages of Dutton and Newbury Service Areas GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

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

General Service 50 to 5,000 kW non-interval metered General Service 50 to 5,000 kW interval metered

### **APPLICATION**

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	43.91
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Distribution Volumetric Rate	\$/kW	1.4552
Low Voltage Service Rate	\$/kW	0.1010
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.1734)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012) – effective until April 30, 2013	\$\$/kW	0.0002
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	(0.1851)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0120)
Retail Transmission Rate – Network Service Rate	\$/kW	2.5204
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8533
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.7981
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.0865

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

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

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# Excluding the Villages of Dutton and Newbury Service Areas LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes over the most recent 12 consecutive months is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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

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

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge	\$	3,707.40
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Distribution Volumetric Rate	\$/kW	0.0546
Low Voltage Service Rate	\$/kW	0.1297
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.2300)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	(0.0483)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0061)
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.9641
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.3234

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

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

EB-2011-0148 EB-2012-0098

# Excluding the Villages of Dutton and Newbury Service Areas UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

#### **APPLICATION**

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

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per connection)	\$	9.20
Distribution Volumetric Rate	\$/kWh	0.0053
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0004)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kWh	(0.0029)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

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## Excluding the Villages of Dutton and Newbury Service Areas SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

#### **APPLICATION**

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

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge (per connection)	\$	0.18
Distribution Volumetric Rate	\$/kW	0.9985
Low Voltage Service Rate	\$/kW	0.0815
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.1602)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	(0.3366)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0133)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9104
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4627

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

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

EB-2011-0148 EB-2012-0098

## Excluding the Villages of Dutton and Newbury Service Areas STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

### **APPLICATION**

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### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge (per connection)	\$	0.14
<b>5</b> (1 )	*	****
Distribution Volumetric Rate	\$/kW	0.5851
Low Voltage Service Rate	\$/kW	0.0788
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.1502)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	(0.1848)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0098)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9005
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4327
MONTHLY PATES AND CHARGES Populatory Component		

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

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

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## Excluding the Villages of Dutton and Newbury Service Areas microFIT GENERATOR SERVICE CLASSIFICATION

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

### **APPLICATION**

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

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### **MONTHLY RATES AND CHARGES – Delivery Component**

Service Charge \$ 5.25

Effective and Implementation Date November 1, 2012

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EB-2011-0148 EB-2012-0098

### **Excluding the Villages of Dutton and Newbury Service Areas**

### **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)

### SPECIFIC SERVICE CHARGES

### **APPLICATION**

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Customer Administration		
Arrears certificate	\$	15.00
Easement letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect Charge - At Meter During Regular Hours	\$	65.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Specific charge for access to the power poles – per pole/year	\$	22.35
Switching for company maintenance – Charge based on Time and Materials Materials	\$ Times	and

Effective and Implementation Date November 1, 2012

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

EB-2011-0148 EB-2012-0098

# Excluding the Villages of Dutton and Newbury Service Areas RETAIL SERVICE CHARGES (if applicable)

### **APPLICATION**

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

### LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0608
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0501
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045