

LAKEFRONT UTILITIES INC.
2019 IRM APPLICATION
EB-2018-0049

Rates Effective: January 1, 2019

Submitted on: August 13, 2018





August 13, 2018
Ontario Energy Board
P.O. Box 2319 27th Floor
2300 Yonge Street
Toronto, Ontario M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2018-0049 2018 IRM Rate Application

Dear Ms. Walli,

Please find attached accompanying this letter two copies of Lakefront Utilities Inc.'s Application for Electricity and Distribution Rates and Charges effective January 1, 2019.

Lakefront Utilities Inc.'s application will be filed through the Board's web portal at www.errr.oeb.gov.on.ca, consisting of one (1) electronic copy of the application in searchable/unrestricted PDF format and one (1) electronic copy in Microsoft Excel format of the following complete IRM models:

- 2019 IRM Rate Generator Model
- 2019 Revenue-to-Cost Ratio Model
- GA Analysis Workform
- Account 1595 Workform

Should the board have questions regarding this matter please contact Adam Giddings at agiddings@lusi.on.ca or Dereck Paul at dpaul@lusi.on.ca

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Adam Giddings", is written over a light blue horizontal line.

Adam Giddings, CPA CA
Manager of Regulatory Compliance and Finance
Lakefront Utilities Inc.

Cc: Dereck C. Paul – President & CEO

3.1.2 Components of the Application Filing	4
3.1.2 (1) Specific Approvals Requested	5
3.1.2 (2) Contact Information	8
3.1.2 (3) Completed Models and Supplementary Workforms	9
3.1.2 (4) Current Tariff Sheet	10
3.1.2 (5) Supporting Documentation	11
3.1.2 (6) Groups Affected by Application	12
3.1.2 (7) Internet Address	13
3.1.2 (8) Certification of Evidence	14
3.2 Elements of the Price Cap IR and Annual IR Index Plan	15
Price Cap Index (3.2.1)	15
Table 1: 2017 Input Price Index – Board Issued November 23, 2017	15
Table 2: Rate Design Transition	16
Revenue to Cost Ratios (3.2.2)	17
Table 3: Proposed Revenue-to-Cost Ratios 2018-2022	17
Rate Design for Residential Electricity (3.2.3)	18
Table 4: Bill Impact Components for the 10 th Percentile Consumer	18
Rate Design for Residential Customers – Bill Impact Mitigation	19
Retail Transmission Rates (3.2.4)	20
Table 5: Summary of Retail Transmission Rate Changes	20
Deferral and Variance Accounts Balance Disposition (3.2.5)	22
Table 6: Deferral and Variance Account Disposition Balances	22
Table 7: Summary of IESO Adjustment	23
Table 8: Summary of Group 1 Balances	23
LRAM Variance Account (LRAMVA) (3.2.6)	24
Tax Changes (3.2.7)	25
Z-Factor Claims / Incremental Capital Module (3.2.8)	26
Bill Impacts	27
Table 8: Summary of Bill Impacts	27
Standby Charge	28
Index to Appendices	33
Appendix 1: Current Tariff Sheet	34
Appendix 2: Proposed Tariff Sheet	44
Appendix 3: Bill Impacts	54
Appendix 4: Description of Settlement Process	65
Appendix 5: GA Methodology Description	67

3.1.2 Components of the Application Filing

APPLICATION

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF *an application by Lakefront Utilities Inc. for an Order or Orders pursuant to section 78 of the Ontario Energy Board Act, 1998 approving or fixing just and reasonable rates and other service charges for the distribution of electricity and related matters as of January 1, 2019.*

The Applicant is Lakefront Utilities Inc. (LUI) (the “Applicant”). The Applicant is a licensed electricity distributor operating pursuant to electricity distribution license ED-2002-0545. The Applicant distributes electricity to over 10,000 customers within its licensed service territory in the Town of Cobourg and the Village of Colborne, which is comprised of over 85% residential customers while approximately 12% are small business or industrial based.

LUI is incorporated under the Business Corporation Act on April 12, 2000. The Shareholders of LUI are the Town of Cobourg and the Village of Colborne. The population of the Municipality of Cobourg is approximately 20,000 and the Village of Colborne is approximately 6,000. In addition to residential, small business and industrial customers, the remainder of the utility’s customer base is comprised of Sentinel Lighting, Street Lights and Unmetered Scattered Load.

Lakefront Utilities Inc. hereby applies to the Ontario Energy Board (the “OEB”) pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) for approval of its proposed distribution rates and other charges, effective January 1, 2019 based on a 2019 Incentive Rate Mechanism (IRM) application.

Unless otherwise identified in the Application, Lakefront Utilities Inc. followed Chapter 3 of the OEB’s Filing Requirements for Electricity Distribution Rate Application dated July 12, 2018 (originally issued on November 14, 2006) in order to prepare this application.

This supported application may be amended from time to time, prior to the Board’s final decision on this application.

3.1.2 (1) Specific Approvals Requested

Lakefront Utilities Inc. ("LUI") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2019 Distribution Rate Adjustments effective January 1, 2019. LUI applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

LUI has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated July 12, 2018, The Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("the EDDVAR Report") issued July 31, 2009 and the Electricity Distribution Retail Transmission Service Rates Guideline G-2008-0001, Revision 4.0, issued June 28, 2012 ("RTSR Guidelines") in order to prepare this application.

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2019, LUI requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2019 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2019 distribution rates and charges, LUI requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

LUI requests that this application be prepared by way of a written hearing.

In the preparation of this application, LUI has used the 2019 IRM Rate Generator (Version 1.0) issued on July 12, 2018 and the 2019 IRM Revenue to Cost Ratio Adjustment Work Form (version 1.0) issued on July 31, 2017. LUI is not proposing disposition of its 2017 Group One variance accounts during this proceeding. The 2019 IRM Rate Generator model was pre-populated with distributor-specific data for Lakefront Utilities Inc., including the most recent tariff of rates and charges, load and customer data and Group 1 DVA balances. LUI confirms that the tariff of rates and charges is accurate, as included in Tab 2 of the model and confirms the accuracy of the pre-populated billing determinates and customer volume, as included in Tab 4 of the model.

Price Cap Adjustment

LUI selected the Price Cap Incentive Rate-Setting ("Price Cap IR") option to adjust its fixed and volumetric 2019 rates. The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges in the period between Cost of Service applications. LUI acknowledges that the Board released an update on November 23, 2017 for an Input Price Index of 1.20%. The 1.20% is to be used as a placeholder for the inflation adjustment for rates adjusted through the Price Cap IR and Annual Index plan for rates effective in 2019. LUI understands that the model will be updated by the OEB staff with the 2019 price cap parameters once they are available.

Revenue-to-Cost Ratio Adjustments

The Revenue to Cost ratio adjustments which were approved in LUI's 2017 Cost of Service application (EB-2016-0089), to adjust the Street Lighting and Unmetered Scatter Load rate class.

Residential Rate Design

LUI confirms that it has not diverged from the Board's model concept or modified the 2018 Rate Model. LUI also confirms that the model is correctly calculating the GA rate rider among all classes.

Standby Charge

LUI proposes that it is appropriate to set a standby charge that is equal to the variable distribution charge for each of the GS 50-2999 kW and GS 3000-4999 kW class.

RTSR Adjustments

An adjustment of Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates revised on June 28, 2012.

Deferral and Variance Accounts

In addition, LUI has completed Tab 3 – 2017 Continuity Schedule and confirms the entries in column BU, representing Group 1 Deferral and Variance Account balances as of December 31, 2017 are accurate. The total claim is a recoverable balance of \$2,002,764. Although the total group 1 deferral and variance accounts exceeds the threshold, Lakefront has proposed to not dispose of the balance to be recovered from customers.

Included in Lakefront's Decision and Rate Order for its 2018 IRM (EB-2017-0057), OEB staff submitted that Lakefront should engaged a third-party audit to perform an audit of the balances in accounts 1588 and 1589. Lakefront Utilities revised its business processes related to RPP settlement with the IESO and engaged a third-party auditor to review the updated procedures. The third-party audit report is included will be filed separately from Lakefront's IRM filing.

Specific Service Charge and Loss Factors

Continuance of Rate Riders and Adders for which the sunset date has not yet been reached and continuance of the Specific Services charges and Loss Factors as approved in LUI's 2017 Cost of Service Application (EB-2016-0089);

Disposition of LRAMVA

LUI is not seeking to recover residual balances in its LRAMVA variance accounts in this proceeding.

Tax Change

LUI is not applying for a tax change rate rider.

ICM/Z-Factor

LUI is not applying for an Incremental Capital Module or a Z-Factor claim.

Supporting documentation, methodology and inputs as they relate to LUI's requests to the Board have been described in the remainder of this Exhibit.

Status of Board Directives from Previous Board Decisions

Lakefront Utilities had a directive from the Board based on the Board Decision for its 2018 IRM Application (EB-2017-0057):

The OEB requires Lakefront Utilities to have a third-party audit of the December 31, 2017 balances in Accounts 1588 and 1589, and of the settlement process Lakefront Utilities uses for these accounts. Lakefront Utilities shall file the audit report in its next rate application.

Lakefront has addressed the above items and a third-party audit report will be filed separately.

3.1.2 (2) Contact Information

The primary day-to-day contact for this application should be:

Adam Giddings, Manager of Regulatory Compliance and Finance

Tel: 905-372-2193 extension: 5242

Fax: 905-372-2581

Email: agiddings@lusi.on.ca

The Applicant requests that a copy of all documents filed with the Board in this proceeding be served on the Applicant, as follows:

Lakefront Utilities Inc.

207 Division Street

P.O. Box 577

Cobourg, ON K9A 4L3

3.1.2 (3) Completed Models and Supplementary Workforms

Lakefront Utilities Inc.'s application will be filed through the Board's web portal at www.errr.oeb.gov.on.ca, consisting of one (1) electronic copy of the application in searchable/unrestricted PDF format and one (1) electronic copy in Microsoft Excel format of the following complete IRM models:

This Application is supported by written evidence and using the following board models and work forms:

- 2019 IRM Rate Generator Model (Version 1.0) issued on July 12, 2018.
- 2019 Revenue to Cost Ratio Adjustment Work form (version 1.0) issued on July 31, 2017.
- GA Analysis Work Form issued on July 12, 2018.
- Account 1595 Workform issued on July 12, 2018.

3.1.2 (4) Current Tariff Sheet

A PDF copy of the current tariff sheet has been provided in Appendix 1.

3.1.2 (5) Supporting Documentation

All supporting documentation including relevant past decisions and/or settlement agreements have been cited within the application.

3.1.2 (6) Groups Affected by Application

Lakefront attests that the utility, its shareholder, and all its customer classes will be affected by the outcome of this application.

3.1.2 (7) Internet Address

This application and related documents can be viewed on Lakefront's website:

www.lakefrontutilities.on.ca

3.1.2 (8) Certification of Evidence

As President and CEO of Lakefront Utilities Inc. I certify that, to the best of my knowledge, the evidence filed in LUI's 2019 Incentive Rate-Setting Application is accurate, complete, and consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised on July 12, 2018.

I also confirm that internal controls and processes are in place for the preparation, review, verification, and oversight of any account balances that are being requested for disposal.

Respectfully submitted,

A handwritten signature in blue ink, consisting of a stylized 'D' and 'P' followed by a horizontal line.

Dereck C. Paul
President and CEO
Lakefront Utilities Inc.

3.2 Elements of the Price Cap IR and Annual IR Index Plan

Price Cap Index (3.2.1)

Based on the most recent PEG Report, issued on August 17, 2017, the OEB has updated the stretch factor assignments for 2018. LUI remained in the Stretch Factor Group II with a stretch factor assignment of 0.15%. For the period from 2012 to 2017, LUI's average actual benchmarked costs were 18% lower than the predicted costs for the period based on the PEG econometric model.

Furthermore, as part of the Renewed Regulatory Framework for Electricity Distributors ("RRFE") the Board initiated a review of utility performance per the "Defining and Measuring Performance of Electricity Transmitters and Distributors (EB-2010-0379)" proceeding. As part of this proceeding the Board contracted Pacific Economics Group Research, LLC ("PEG") to prepare a report to the Board, "Empirical Research in Support of Incentive Rate Setting in Ontario: Report to the Ontario Energy Board". The original PEG Report was issued on May 3, 2013, and established the parameters for use to determine the Price Cap Index for the 4th Generation IRM including: a productivity factor of 0.00% was established, the approach to determine the Industry Specific Inflation Factor (replacing the 3rd Generation IRM GDP-IPI inflation factor) was established but has not yet been determined for 2019 IRM filers, and the initial stretch factor assignments which have not been updated by the OEB for 2019 IRM filers at 0.15% for LUI based on the PEG Report issued in the August 2017 report.

Consistent with the policy determinations set out in the Report of the Board on Rate Setting Parameters and Benchmarking under the RRFE for Ontario's Electricity Distributors (EB-2010-0379) (Issued November 21, 2013 and updated December 4, 2013), the OEB has calculated the value of the inflation factor for incentive rate setting under the Price Cap IR and Annual Index plans, for rate changes effective in 2019, to be 1.05%. The derivation of this is shown in the following table.

Table 1: 2017 Input Price Index – Board Issued November 23, 2017

Year	Inputs and Assumptions											Resultant Values - Annual Growth for the 2-factor IPI	
	Non-Labour GDP-IPI (FDD) - National							Labour AWE - All Employees - Ontario					
	Q1	Q2	Q3	Q4	Annual	Annual % Change	Weight	Annual	Annual % Change	Weight	Annual	Annual % Change	
2015	114.6	115	115.7	116.1	115.35			\$ 962.94			103.7		
2016	116.4	116.3	116.8	117.5	116.750	1.2%	70%	\$ 973.56	1.1%	30%	104.9	1.2%	

The price cap adjustment as determined in the 2019 IRM Rate Generator Model submitted with this application is based on a Price Cap Index placeholder of 1.05%, which has been used to determine the 2019 Distribution Rates, as follows:

1. Price Escalator of 1.20%
2. Minus a Productivity Factor of 0.0%
3. Minus a Stretch Factor of 0.15% based on LUI's current OEB approved Stretch Factor Group II, and
4. The resulting Price Cap Index of 1.05%

LUI proposes 2019 distribution rate adjustments to both the Monthly Fixed Service Charge and Distribution Volumetric Rate for all rate classes reflecting the calculated values that are generated by the 2019 Rate Generator Model.

As discussed above, the price cap index adjustment, currently set at the 2018 value, is 1.20%, and within the model has been applied to current rates to yield LUI's proposed rates. Future updates to components of the price cap index calculation, to be completed by Board Staff as the update becomes available, may impact the final price cap adjustment being applied to the current model. Lakefront provides for informational purposes, a table below illustrating the change to MFC and DVR rates using the 1.20% Price Cap Index inflation factor.

Table 2: Rate Design Transition

Price Escalator	1.20%	Productivity Factor	0.00%	# of Residential Customers (approved in the last CoS)	9,171	Effective Year of Residential Rate Design Transition (yyyy)	2016	
Choose Stretch Factor Group	II	Price Cap Index	1.05%	Billed kWh for Residential Class (approved in the last CoS)	77,564,089	OEB-approved # of Transition Years	4	
Associated Stretch Factor Value	0.15%	Rate Design Transition Years Left				1		
Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge	
RESIDENTIAL SERVICE CLASSIFICATION	19.32	0.4300	0.0039	0.0001	1.05%	22.81	0.0000	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	24.21		0.0083		1.05%	24.46	0.0084	
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	85.07		3.4089		1.05%	85.96	3.4447	
GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION	5861.8		2.1063		1.05%	5,923.35	2.1284	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	14.59		0.0217		1.05%	14.74	0.0219	
SENTINEL LIGHTING SERVICE CLASSIFICATION	5		11.3955		1.05%	5.05	11.5152	
STREET LIGHTING SERVICE CLASSIFICATION	2.81	-1.2800	7.3264	-3.3497	1.05%	1.55	4.0185	
microFIT SERVICE CLASSIFICATION	5.4					5.4		
Rate Design Transition		Revenue from Rates	Current F/V Split	Decoupling MFC Split	Incremental Fixed Charge (\$/month/year)	New F/V Split	Adjusted Rates¹	Revenue at New F/V Split
Current Residential Fixed Rate (inclusive of R/C adj.)		19.7500	2,173,527	87.5%	12.5%	100.0%	22.57	2,483,874
Current Residential Variable Rate (inclusive of R/C adj.)		0.0040	310,256	12.5%		0.0%	0.0000	0
			2,483,783					2,483,874

Proposed distribution rates appear in Proposed Tariff of Rates and Charges – Appendix 2, based on the 1.20% Price Cap Index. LUI proposes an effective date for the distribution rate adjustment of January 1, 2019.

Revenue to Cost Ratios (3.2.2)

Revenue to cost ratios measure the relationship between the revenues expected from a class of customers and the level of costs associated to that class. The Board has established target ratio ranges for Ontario electricity distributors in its Review of Electricity Distribution Cost Allocation Policy (EB-2012-0219), dated March 31, 2011. In LUI's 2017 Cost of Service Rate Application Decision (EB-2016-0089) LUI was directed to follow the approach of moving customers whose revenue-to-cost ratios that are above or below the approved ranges, to the lower and upper boundaries of their applicable ranges, after which adjustments will be made to the lowest or highest classes within their ranges as necessary to maintain revenue neutrality.

It was acknowledged in the 2017 Cost of Service settlement proposal that LUI will adjust the revenue-to-cost ratio for Street Lighting and Unmetered Scattered Load customers to the Board's minimum policy target range, as follows:

D) Proposed Revenue-to-Cost Ratios

Class	Proposed Revenue-to-Cost Ratios			Policy Range
	2017	2018	2019	
	%	%	%	
Residential	92.85	96.01	97.32	85 - 115
GS < 50 kW	103.03	103.03	103.03	80 - 120
GS 50-2999 kW	104.44	104.44	104.44	80 - 120
GS 3000-4999 kW	109.72	109.72	109.72	80 - 120
Street Lighting	294.25	206.25	119.25	80 - 120
Sentinel Lighting	115.49	115.49	115.49	80 - 120
Unmetered Scattered Load (USL)	118.61	120.00	120.00	80 - 120

Table 3: Proposed Revenue-to-Cost Ratios 2018-2022

Rate Class	Direction	Current Year	Transition	Transition	Transition	Transition	Transition
		2017	Year 1	Year 2	Year 3	Year 4	Year 5
		2017	2018	2019	2020	2021	2022
Residential	Change	94.77%	96.67%	97.32%	97.32%	97.32%	97.32%
General Service Less Than 50 kW	No Change	103.03%	103.03%	103.03%	103.03%	103.03%	103.03%
General Service 50 to 2,999 kW	No Change	104.44%	104.44%	104.44%	104.44%	104.44%	104.44%
General Service 2,500 to 4,999 kW	No Change	109.72%	109.72%	109.72%	109.72%	109.72%	109.72%
Street Lighting	Change	206.25%	120.00%	120.00%	120.00%	120.00%	120.00%
Sentinel Lighting	No Change	115.49%	115.49%	115.49%	115.49%	115.49%	115.49%
Unmetered Scattered Load	Change	120.00%	120.00%	120.00%	120.00%	120.00%	120.00%

Rate Design for Residential Electricity (3.2.3)

On April 2, 2015, the OEB released its *Board Policy: A New Distribution Rate Design for Residential Electricity Customers* (EB-2012-0410), which stated that electricity distributors will transition to a fully fixed monthly distribution service charge for residential customers. This will be implemented over a period of four years, beginning in 2016.

LUI has followed the Board's direction to assess the combined effect of the shift to fixed rates and other bill impacts associated with changes in the cost of distribution service by evaluating the total bill impact for a residential customer at LUI's 10th consumption percentile. LUI ran a system query to obtain data for all Residential Class consumers of records as of December 31, 2017. The query obtained data for 2017 for the metered consumption by month, the number of service months, and the (computed) average monthly kWh consumption for all active Residential Class consumers as of the end of 2017, i.e. customers who had moved out were excluded and customers who moved in were included in the data. Average monthly consumption data was obtained for 9,110 Residential Class customers on record. To identify the 10th percentile of lowest consumers, the data for all Residential Class customers were sorted by average monthly consumption for 2017 from lowest to highest. The average monthly usage of the 10th percentile customer is 245.80 kWh and the total bill impact for this customer is \$2.69 or 5.52%. The bill impact calculation for the customer at the 10th percentile is provided in the table below. The increase and bill impact are below the Board's mitigation threshold.

The bill impacts listed above are based on rates excluding the Deferral and Variance Account Rate Ride as Lakefront has requested to not dispose of the DVAD balance, although it's material.

Table 4: Bill Impact Components for the 10th Percentile Consumer

Charge	2018	2019	Difference (\$)	Difference (%)	2019 (excluding	Difference (\$)	Difference (%)
					DVAD Rate Rider)		
TOU	\$21.06	\$21.06	\$0.00	0.00%	\$21.06	\$0.00	0.00%
Delivery Charges	\$24.04	\$28.69	\$4.64	19.31%	\$26.50	\$2.45	10.20%
Regulatory Charges	\$1.25	\$1.25	\$0.00	0.00%	\$1.25	\$0.00	0.00%
Sub-Total	\$46.36	\$51.00	\$4.64	10.02%	\$48.81	\$2.45	5.29%
HST	\$6.03	\$6.63	\$0.60	10.02%	\$6.63	\$0.60	10.02%
8% Provincial Rebate	(\$3.71)	(\$4.08)	(\$0.37)	10.02%	(\$4.08)	(\$0.37)	10.02%
Total	\$48.67	\$53.55	\$4.88	10.02%	\$51.36	\$2.69	5.52%

Rate Design for Residential Customers – Bill Impact Mitigation

Consistent with the OEB policy regarding mitigation, LUI is proposing that no extension to the fixed rate transition period nor is bill impact mitigation necessary. Lakefront Utilities Inc. has reviewed the filing requirements with respect to bill impact mitigation and the Board states that in the event that the monthly service charge would increase by more than \$4 per year, (in order to effect this transition to fully fixed distribution rate change by 2019), distributors shall apply to extend the transition period. In LUI's case the proposed annual increase in the Fixed Monthly Service charge would be an increase of \$2.69 per month or 5.52%.

Retail Transmission Rates (3.2.4)

LUI is charged Ontario Uniform Transmission Rates (“UTR”) by Hydro One Networks, and in turn has Board approved retail transmission service rates to charge end user customers in order to recover the expenses. Based on Hydro One Networks most recent Decision and Rate Order of the Board in the EB-2016-0081 proceeding, the UTRS’s effective January 1, 2018 are:

- \$3.19420/kW/mth for Network Service Rate
- \$0.7710/kW/mth for Line Connection Service Rate
- \$1.7493/kW/mth for Transformation Connection Service Rate

LUI understands that the model will be updated by the OEB staff with the 2019 rates once they are available.

Variance accounts are used to track the timing and rate differences in UTR’s paid and RTSR’s billed; they are recorded in USoA Accounts 1585 and 1586. On June 28, 2012, the Ontario Energy Board (the “Board”) issued revision 4.0 of the *Guideline G-2008-0001 Electricity Distribution Retail Transmission Service Rates (the “Guideline”)*. This Guideline outlines the information that the Board requires electricity distributors to file when proposing adjustments to their retail transmission service rates. The guideline was used to adjust LUI’s RTSRs for 2018.

The billing determinants used on Tab 9: RTSR Current Rates of the 2019 IRM Rate Generator Model were derived from the RRR 2.1.5 Performance Based Regulation filing for the annual consumption in compliance with the instruction to use the most recent reported RRR billing determinants. The billing determinants are non-loss adjusted.

The OEB has provided a model for electrical distributors to calculate and predict the distributor’s specific RTSRs based on a comparison of historical transmission costs adjusted for the new UTR levels and the revenues generated under existing RTSRs. LUI has completed the model and included the 2017 historical RTSR Network and RTSR Connection data on Tab 11: TRSR – Historical Wholesale of the 2019 IRM Rate Generator Model. LUI acknowledges that parties to the proceeding will have an opportunity to review the resulting rates as part of the rate process. A summary of the current and proposed RTSRs from the 2019 IRM Rate Generator are provided in the table below:

Table 5: Summary of Retail Transmission Rate Changes

Rate Class	Unit	Network Service Rate		
		Current RTSR	Proposed RTSR	Increase
		Network	Network	(Decrease)
Residential	kWh	0.0062	0.0060	-2.64%
GS<50 kW	kWh	0.0057	0.0055	-2.64%
GS 50-2999 kW	kW	2.2735	2.2135	-2.64%
GS 3000-4999 kW	kW	2.5428	2.4757	-2.64%
USL	kWh	0.0064	0.0062	-2.64%
Sentinel Lighting	kW	1.7231	1.6776	-2.64%
Street Lighting	kWh	1.7147	1.6695	-2.64%

Line & Transformation Connection Rate				
Rate Class	Unit	Current RTSR	Proposed RTSR	Increase
		Network	Network	(Decrease)
Residential	kWh	0.0049	0.0048	-2.35%
GS<50 kW	kWh	0.0044	0.0043	-2.35%
GS 50-2999 kW	kW	1.7799	1.7380	-2.35%
GS 3000-4999 kW	kW	2.0994	2.0500	-2.35%
USL	kWh	0.0055	0.0054	-2.35%
Sentinel Lighting	kW	1.4048	1.3717	-2.36%
Street Lighting	kWh	1.376	1.3436	-2.35%

Deferral and Variance Accounts Balance Disposition (3.2.5)

Chapter 3 of the Board's Filing Requirements and the *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* (the "EDDVAR Report") provide that under the Price Cap IR, the distributor's Group 1 audited accounts balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application Group 1 balances as at December 31, 2017 to determine if the threshold has been exceeded. LUI has completed the Board Staff's 2019 IRM Rate Generator Tab 3: 2017 Continuity Schedule for the years 2017 and has projected interest to December 31, 2018 balances. Actual interest has been calculated based on the Board's prescribed rates. Forecasted interest for the period January 1, 2019 to December 31, 2019 is based upon the last Board prescribed rate of 1.89%. Deferral and RSVA balance match the 2017 Audited Financial Statements.

Lakefront has both Class A and Class B customers during 2017. Therefore, the relevant tabs have been completed within the 2019 IRM Model to ensure proper allocations. In accordance with the filing requirements, Lakefront has completed the GA Analysis Workform that has been filed on the OEB's web site in live Microsoft Excel format.

Table 6 below displays the deferral and variance account disposition balances:

Table 6: Deferral and Variance Account Disposition Balances

Group 1 Accounts	USoA	Principal	Interest to December 31, 2018	Total Claim
LV Variance Account	1550	807,548	23,597	831,145
Smart Metering Entity Charge Variance Account	1551	(4,185)	(196)	(4,382)
RSVA - Wholesale Market Service Charge	1580	(627,438)	(20,822)	(648,260)
RSVA - Wholesale Market Service Charge - Sub-account CBR Class B	1580	88,956	3,825	92,782
RSVA - Retail Transmission Network Charge	1584	12,625	2,242	14,867
RSVA - Retail Transmission Connection Charge	1586	78,518	4,265	82,784
RSVA - Power (excluding Global Adjustment)	1588	1,622,158	18,832	1,640,990
RSVA - Power - Sub-account - Global Adjustment	1589	(117,569)	110	(117,460)
Disposition and Recover/Refund of Regulatory Balances (2012)	1595	170,827	(75,242)	95,585
Disposition and Recover/Refund of Regulatory Balances (2015)	1595	(740,255)	754,967	14,712
Group 1 Total (including Account 1589 - Global Adjustment)		1,291,185	711,579	2,002,764

Although the total group 1 deferral and variance accounts exceeds the threshold, Lakefront has proposed to not dispose of the balance to be recovered from customers. When Lakefront adopted Class A customers for the first time, the reporting of Class A kWh was not submitted for the 2017 consumption months of July, August, September, and December 2017. Consequently, Lakefront was overcharged for Class B Global Adjustment, which affected its 1588 and 1589 balances. LUI also believes that it would be inappropriate to delay the benefit of the credit to the customers by disposing of the balances as they currently appear in the model.

The total effect on the deferral and variance account balances at December 31, 2017 was \$2,099,600.05. After the IESO was able to revise their records, they credited to Lakefront in March 2018, on it's February 2018 invoice.

Table 7: Summary of IESO Adjustment

Month	Class A Consumption	Actual GA Rate	Dollar Impact
July 2017	5,127,381.00	0.112800	\$578,368.58
August 2017	5,748,695.87	0.101090	\$581,135.67
September 2017	5,320,699.05	0.088640	\$471,626.76
December 2017	5,088,183.35	0.092070	\$468,469.04
Total GA Credit			\$2,099,600.05
CBDR Class B			\$8,907.73
IESO Admin Charge			(\$2,894.26)
Total Credit			\$2,105,613.52

Therefore, Lakefront's deferral and variance account disposition balance at December 31, 2017, including the credit of \$2,099,600.05, is a credit of \$96,836.05. The adjusted balance is consistent with prior quarters.

Table 8: Summary of Group 1 Balances

Quarter	Total Group 1 Balance
March 31, 2017	(1,754,307.09)
June 30, 2017	(390,073.50)
September 30, 2017	1,079,014.64
December 31, 2017	1,884,997.63
March 31, 2018	(568,736.30)
June 30, 2018	194,136.91

Certification of Evidence

Lakefront Utilities Inc.'s President certifies that the proposed disposition of Account 1580 sub-account CBR Class B is in accordance with the CBR Accounting Guidance and further certifies that LUI has various processes and procedures to ensure accuracy and completeness of DVAD accounts.

LRAM Variance Account (LRAMVA) (3.2.6)

For CDM programs delivered, the Board established Account 1568 as the LRAMVA to capture the variance between the OEB-approved CDM forecast and actual results at the customer rate class level.

In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-0003) issued April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications. Distributors may also apply for the disposition of the balance of the LRAMVA on IRM rate applications if the balance is deemed significant by the applicant.

LUI is not applying for an LRAM Disposition in this application because the applicant has calculated the 2017 LRAM balance to be immaterial.

Tax Changes (3.2.7)

Lakefront Utilities Inc. has completed the 2019 IRM Rate Generator tabs related to tax changes for IRM applications to calculate the savings due to rate payers as a result of corporate tax saving implemented since the 2017 Cost of Service Decision (EB-2016-0089). The Board determined under the 4th Generation IRM that a 50/50 sharing of the impact of currently known legislated tax changes as applied to the tax level reflected in the Board-approved base rates for a distributor is appropriate. The calculated annual tax changes over the plan term will be allocated to customer rate classes on the basis of the most recent Board-approved base year distribution revenue.

LUI completed Tab 8: Shared Tax – Rate Rider to calculate rate riders for tax change which indicates a shared tax savings is nil.

Z-Factor Claims / Incremental Capital Module (3.2.8)

Lakefront Utilities Inc. is not applying for recovery of Incremental Capital or Z-Factor in this proceeding.

Bill Impacts

As shown in the table, the impact of the Rate Design on the Residential class is marginal.

LUI has included bill impacts for the following classes:

- Residential – RPP and non-RPP
- GS<50 kW – RPP and non-RPP
- GS 50-2999 kW
- GS 3000-4999 kW
- Unmetered Scattered Load
- Sentinel Lighting
- Street lighting

Detailed bill impacts for each rate class are provided in Appendix 3. As indicated, Lakefront has not proposed to dispose of the DVAD balances, however the bill impacts are calculated with the DVAD rate rider and without the DVAD rate rider.

Table 8: Summary of Bill Impacts

Rate Class	Average Monthly Usage		Total Bill	Total Bill	\$ Difference	% Difference
	kWh	kW	2018	2019		
Residential - RPP	750		105.07	112.42	7.36	7.00%
Residential - non-RPP	750		137.95	145.61	7.66	5.55%
Residential - RPP - 10th percentile	223		48.67	53.55	4.88	10.02%
Residential - non-RPP - 10th percentile	223		60.54	65.70	5.16	8.53%
GS <50 kW - RPP	2,000		256.70	275.41	18.71	7.29%
GS <50 kW - non-RPP	2,000		342.59	362.05	19.46	5.68%
GS 50-2999 kW	71,944	191	11,490.01	12,156.87	666.86	5.80%
GS 3000-4999 kW	1,245,322	2,822	197,496.74	210,650.87	13,154.12	6.66%
Unmetered Scattered Load	558		79.29	84.89	5.60	7.07%
Sentinel Lighting	68	0.2037	1,163.66	1,522.08	358.42	30.80%
Street Lighting	45	0.1057	562.37	559.61	(2.76)	-0.49%

Further, the bill impacts less the deferral and variance account rate riders, is as follows:

Rate Class	Average Monthly Usage		Total Bill	Total Bill (less DVAD)	\$ Difference	% Difference
	kWh	kW	2018	2019		
Residential - RPP	750		105.07	105.75	0.68	0.65%
Residential - non-RPP	750		137.95	139.16	1.21	0.88%
Residential - RPP - 10th percentile	223		48.67	51.36	2.69	5.52%
Residential - non-RPP - 10th percentile	223		60.54	63.59	3.05	5.03%
GS <50 kW - RPP	2,000		256.70	257.41	0.71	0.28%
GS <50 kW - non-RPP	2,000		342.59	344.65	2.06	0.60%
GS 50-2999 kW	71,944	191	11,490.01	11,554.99	64.98	0.57%
GS 3000-4999 kW	1,245,322	2,822	197,496.74	198,805.20	1,308.46	0.66%
Unmetered Scattered Load	558		79.29	79.87	0.58	0.73%
Sentinel Lighting	68	0.2037	1,163.66	1,207.46	43.79	3.76%
Street Lighting	45	0.1057	562.37	409.55	(152.82)	-27.17%

Standby Charge

Purpose

Lakefront Utilities Inc's 2018 Distribution Rates were approved by the OEB on December 14, 2017 and were based on Lakefront's 2017 Cost of Service Application (EB-2016-0089). The Cost of Service application included a Cost Allocation Model, a Revenue-to-Cost Model, and a Rate Design Model, used to determine Lakefront's individual customer class fixed and variable distribution charges.

Lakefront is currently in discussions with two General Service (GS) customers regarding combined heat and power (CHP) projects. Both customers have acknowledged that they will require Lakefront Utilities to provide reserve capacity to back up their facilities when the load displacement generation (LDG) is available. Further, with the development of the Smart Grid, Smart Meters and installation of MIST meters, Lakefront envisions more customers embracing load displacement generation or behind-the-meter generation as a solution for energy savings and energy independence from the grid.

The standby rate is charged to customers who have their own load displacement generation and require reserved capacity in case their generation goes offline, and they need energy from the distribution grid. This rate enables Lakefront to recover the distribution costs for the system capacity that is reserved for the customer and not available for other customers.

Calculation of Standby Rate

To maintain distribution revenue neutrality, Lakefront proposes that it is appropriate to set a standby charge that is equal to the variable distribution charge for each of the GS 50 to 2999 kW and GS 3000 to 4999 kW customer classes. A standby charge ensures that the revenue-to-cost ratios are maintained within the customer class should a single customer install load displacement generation and require Lakefront Utilities to provide standby power. Furthermore, the proposed standby rates hold Lakefront's distribution revenue neutral from any future load displacement projects that would reduce the load assumed in Lakefront's load forecast. Further, in the absence of Lakefront Utilities not being kept whole, other rate classes would eventually experience future rate increase and consequently subsidize the CHP/LDG projects.

Based on the estimated electricity savings, Lakefront Utilities would estimate an annual revenue loss of over \$100,000 in the absence of a standby charge.

Details	CHP Project #1	CHP Project #2
Generator Nameplate Capacity	287	4,000
Estimated Electricity Savings (kW)	44	235
Standby Electricity	243	3,765
2018 Rate (per kW)	3.4089	2.1063
Monthly Lost Revenue - 2018 Rate	\$830	\$7,931
Annual Lost Revenue - 2018 Rate	\$9,955	\$95,171

Lakefront's proposed standby charges would be consistent with previous Decisions by the Board under similar circumstances, mainly EB-2015-0073 – Guelph Hydro Electric Systems Inc.

"Subject to this adjustment, the Parties accept the evidence of Guelph Hydro that the proposed interim standby rates for the General Service >50 KW rate classes are appropriate. The standby rates are appropriate because they recovered the cost for keeping Guelph Hydro's assets available for the required power when load displacement generation is not available." ¹

Lakefront Utilities believes that, based on this approach, a change to the rates design and Cost Allocation Study will not be needed.

Customer Classification

Lakefront is not seeking approval for a separate customer class which would require additional efforts, and costs, including incremental administrative costs, IT costs (bill print format changes, billing system set-up), and customer service costs. Customers with load displacement generation would continue to belong to the standard rate class that provides them with standard distribution service. Further, customers would pay proposed distribution rates (including the monthly service charge) and all non-competitive charges for the applicable rate class, for the metered load demand and only the volumetric rate for the metered generated demand, while all other customers would continue to be charged all items on the tariff applicable to their rate class.

The standby rates would not apply to customers with microFIT or FIT contracts. Lakefront currently has a separate rate class and tariff for MicroFIT customers. FIT customers do not require standby power because FIT customers are in contract with the IESO to inject power into the system, instead of displacing load or using generated power for their own facility. This is the distinction from a load displacement customer that requires standby or backup power when the generator is not generating.

As indicated by the OEB in its Report of the Board: Review of Electricity Distribution Cost Allocation:

"Some distributor's customers have their own generation facilities that supply all or part of the customers' electricity needs. At times when the customer-owned generation is unavailable, those needs or a part thereof have to be met by the distributor. The costs incurred by the distributors in having facilities ready to supply these customers should be recovered from the same customers, and the rate used for that purpose is called a "standby rate"².

Customer Engagement

Lakefront has not initiated a consultation with respect to standby rates with the customers that have expressed interest or are exploring the feasibility of installing load displacement generation in the future. Lakefront will ensure any customer who demonstrates interest in LDG prior to the Decision on Lakefront Utilities' Application (and following the Decision, should the Board grant approval for Lakefront Utilities to implement standby rates), is educated on this topic.

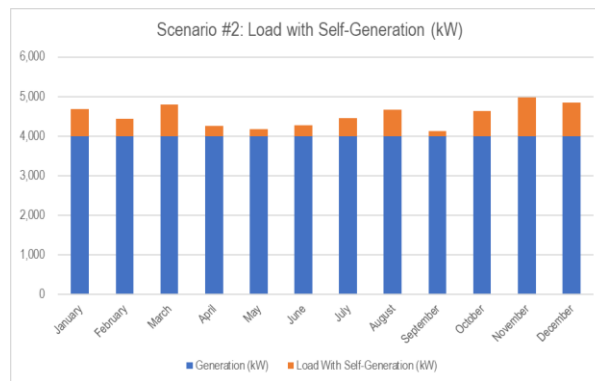
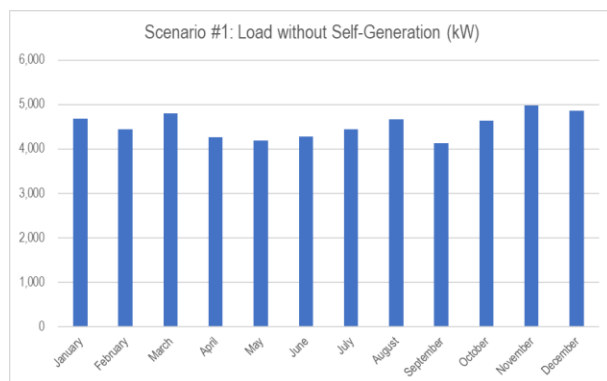
¹ EB-2015-0073. Guelph Hydro Electric Systems Inc. Settlement Proposal. Filed September 24, 2015.

² EB-2010-0219. Report of the Board: Review of Electricity Distribution Cost Allocation.

Example

If the standby rates were approved, Lakefront Utilities would be able to sustain distribution revenues at a similar level to that if the DG generation was never installed. To clarify, below is an example of a load profile under the two scenarios – without self-generation and with self generation.

Month	Load Without Self-Generation (kW)	Generation (kW)	Load With Self-Generation (kW)
January	4,684	4,000	684
February	4,447	4,000	447
March	4,802	4,000	802
April	4,260	4,000	260
May	4,185	4,000	185
June	4,283	4,000	283
July	4,448	4,000	448
August	4,664	4,000	664
September	4,134	4,000	134
October	4,632	4,000	632
November	4,975	4,000	975
December	4,855	4,000	855



Further, Lakefront has included a sample bill for a customer without standby charge, with demand of 4,500 kW compared to a customer with a standby charge equal to the distribution volumetric rate.

GENERAL SERVICE 3000 TO 4999 KW SERVICE CLASSIFICATION
WITHOUT STANDBY

	Rate (\$)	Volume	Charge (\$)
Cost of Power	0.012348	2,037,959	25,164.72
Global adjustment - Class A			107,495.13
Monthly service charge	5,861.80	1	5,861.80
Distribution volumetric rate	2.1063	4,500	9,478.35
Low voltage service rate	0.5819	4,500	2,618.55
Distribution			12,096.90
Transformer allowance	(0.6000)	4,500	(2,700.00)
Retail transmission rate - line and transformation connection service rate	2.0994	4,500	9,447.30
Retail transmission rate - network service rate	2.5428	4,500	11,442.60
Wholesale market service rate	0.0032	2,037,959	6,521.47
CBDR class A			389.58
Rural or remote electricity rate protection charge	0.0003	2,037,959	611.39
Wholesale market charge			7,522.44
Standard supply service - administrative charge (if applicable)	0.2500	1	0.25
Sub-total			176,331.14
Interval meter read charge			110.00
HST			22,937.35
Total current charges			199,378.49

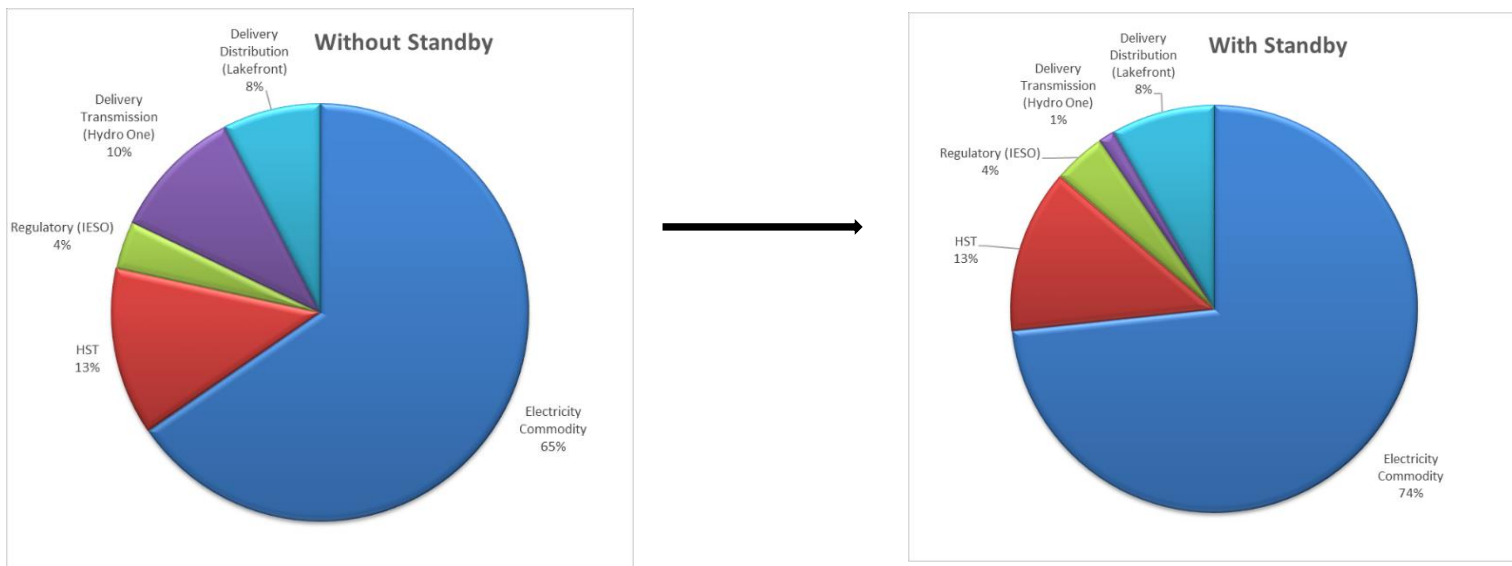
RATE CLASS	GS>3000-4999
NAME	CHP CUSTOMER
LOSS FACTOR	1.0441
WATER HEATER	NO
MONTHS	1
kWh	1,951,881
kW	4500
WAP	0.012348

GENERAL SERVICE 3000 TO 4999 KW SERVICE CLASSIFICATION
WITH STANDBY

	Rate (\$)	Volume	Charge (\$)
Cost of Power	0.012348	2,037,959	25,164.72
Global adjustment - Class A			107,495.13
Monthly service charge	5,861.80	1	5,861.80
Distribution volumetric rate	2.1063	500	1,053.15
Low voltage service rate	0.5819	500	290.95
Standby charge	2.1063	4,000	8,425.20
Distribution			9,769.30
Transformer allowance	(0.6000)	500	(300.00)
Retail transmission rate - line and transformation connection service rate	2.0994	500	1,049.70
Retail transmission rate - network service rate	2.5428	500	1,271.40
Wholesale market service rate	0.0032	2,037,959	6,521.47
CBDR class A			389.58
Rural or remote electricity rate protection charge	0.0003	2,037,959	611.39
Wholesale market charge			7,522.44
Standard supply service - administrative charge (if applicable)	0.2500	1	0.25
Sub-total			157,834.74
Interval meter read charge			110.00
HST			20,532.82
Total current charges			178,477.56

RATE CLASS	GS>3000-4999
NAME	CHP CUSTOMER
LOSS FACTOR	1.0441
WATER HEATER	NO
MONTHS	1
kWh	1,951,881
kW	4500
STANDBY KW	(4,000)
WAP	0.012348

Note: The estimated monthly savings in the above examples would be approximately \$20,000.



Lakefront Utilities has considered that customers will embrace load displacement generation and additional charges may affect the economics of those projects. As indicated above, the implementation of a standby charge does not impact the revenue allocated to Lakefront Utilities. In addition, based on the example above, the customer would save approximately \$20,000 on a monthly bill. Consequently, approval of Lakefront's standby charge will keep the distributor whole, without restricting the ability of customers to implement renewable energy projects.

Index to Appendices

The following are appended to and form part of this Application;

Appendix 1: Current Tariff Sheet

Appendix 2: Proposed Tariff Sheet

Appendix 3: Bill Impacts

Appendix 4: RPP Settlement Process

Appendix 5: Description of Settlement Process

Appendix 1: Current Tariff Sheet

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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

EB-2017-0057

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	19.32
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0039
Low Voltage Service Rate	\$/kWh	0.0014
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
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EB-2017-0057

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.21
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0083
Low Voltage Service Rate	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0057

GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	85.07
Distribution Volumetric Rate	\$/kW	3.4089
Low Voltage Service Rate	\$/kW	0.4933
Retail Transmission Rate - Network Service Rate	\$/kW	2.2735
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7799

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2017-0057

GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,861.80
Distribution Volumetric Rate	\$/kW	2.1063
Low Voltage Service Rate	\$/kW	0.5819
Retail Transmission Rate - Network Service Rate	\$/kW	2.5428
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0994

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0057

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/ documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	14.59
Distribution Volumetric Rate	\$/kWh	0.0217
Low Voltage Service Rate	\$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0064
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0055

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2017-0057

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.00
Distribution Volumetric Rate	\$/kW	11.3955
Low Voltage Service Rate	\$/kW	0.3893
Retail Transmission Rate - Network Service Rate	\$/kW	1.7231
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2017-0057

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	2.81
Distribution Volumetric Rate	\$/kW	7.3264
Low Voltage Service Rate	\$/kW	0.3814
Retail Transmission Rate - Network Service Rate	\$/kW	1.7147
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3760

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2018

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approved schedules of Rates, Charges and Loss Factors

EB-2017-0057

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator'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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 the Ontario Energy Board approval, such as the Debt Retirement Charge, the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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EB-2017-0057

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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

No 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Interval meter load management tool charge \$/month	\$	110.00
Service charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	60.00

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2018

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EB-2017-0057

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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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	1.0441
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0341

Appendix 2: Proposed Tariff Sheet

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

This schedule supersedes and replaces all previously
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RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.81
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Low Voltage Service Rate	\$/kWh	0.0014
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2021		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0085
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019		
Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	24.46
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0084
Low Voltage Service Rate	\$/kWh	0.0012
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2021		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0086
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019		
Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0055
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0043

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	85.96
Distribution Volumetric Rate	\$/kW	3.4447
Low Voltage Service Rate	\$/kW	0.4933
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2021		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	3.1219
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019		
Applicable only for Class B Customers	\$/kWh	0.1423
Retail Transmission Rate - Network Service Rate	\$/kW	2.2135
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7380

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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The rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5,923.35
Distribution Volumetric Rate	\$/kW	2.1284
Low Voltage Service Rate	\$/kW	0.5819
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2021		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	4.1377
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	0.1923
Retail Transmission Rate - Network Service Rate	\$/kW	2.4757
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0500

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The customer will provide detailed manufacturer information/ documentation with regard to electrical demand/consumption of the proposed unmetered load. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	14.74
Distribution Volumetric Rate	\$/kWh	0.0219
Low Voltage Service Rate	\$/kWh	0.0015
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kWh	0.0086
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	0.0004
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0054

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

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SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	5.05
Distribution Volumetric Rate	\$/kW	11.5152
Low Voltage Service Rate	\$/kW	0.3893
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2021		
Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	4.4839
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	0.1429
Retail Transmission Rate - Network Service Rate	\$/kW	1.6776
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3717

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	1.55
Distribution Volumetric Rate	\$/kW	4.0185
Low Voltage Service Rate	\$/kW	0.3814
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until December 31, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Deferral/Variance Accounts (2019) - effective until December 31, 2019	\$/kW	3.1903
Rate Rider for Disposition of Capacity Based Recovery Account (2019) - effective until December 31, 2019 Applicable only for Class B Customers	\$/kWh	0.1447
Retail Transmission Rate - Network Service Rate	\$/kW	1.6695
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3436

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0032
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0003
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2019
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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
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Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019
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ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)

SPECIFIC SERVICE CHARGES

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

No 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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

Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late payment - per month	%	1.50
Late payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/reconnect at meter - during regular hours	\$	65.00
Disconnect/reconnect at meter - after regular hours	\$	185.00
Disconnect/reconnect at pole - during regular hours	\$	185.00
Disconnect/reconnect at pole - after regular hours	\$	415.00
Install/remove load control device - during regular hours	\$	65.00
Install/remove load control device - after regular hours	\$	185.00

Other

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	22.35
Interval meter load management tool charge \$/month	\$	110.00
Service charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	

Lakefront Utilities Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2019

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RETAIL SERVICE CHARGES (if applicable)

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

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

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	1.0441
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0341

Appendix 3: Bill Impacts

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0441		
Proposed/Approved Loss Factor	1.0441		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.32	1	\$ 19.32	\$ 22.81	1	\$ 22.81	\$ 3.49	18.06%
Distribution Volumetric Rate	\$ 0.0039	750	\$ 2.93	\$ -	750	\$ -	\$ (2.93)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.25			\$ 22.81	\$ 0.56	2.54%
Line Losses on Cost of Power	\$ 0.0820	33	\$ 2.71	\$ 0.0820	33	\$ 2.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0085	750	\$ 6.38	\$ 6.38	
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0004	750	\$ 0.30	\$ 0.30	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0014	750	\$ 1.05	\$ 0.0014	750	\$ 1.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 26.58			\$ 33.82	\$ 7.24	27.24%
RTSR - Network	\$ 0.0062	783	\$ 4.86	\$ 0.0060	783	\$ 4.70	\$ (0.16)	-3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	783	\$ 3.84	\$ 0.0048	783	\$ 3.76	\$ (0.08)	-2.04%
Sub-Total C - Delivery (including Sub-Total B)			\$ 35.27			\$ 42.27	\$ 7.01	19.86%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	783	\$ 2.82	\$ 0.0036	783	\$ 2.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	783	\$ 0.23	\$ 0.0003	783	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1320	135	\$ 17.82	\$ 0.1320	135	\$ 17.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 100.07			\$ 107.07	\$ 7.01	7.00%
HST	13%		\$ 13.01	13%		\$ 13.92	\$ 0.91	7.00%
8% Rebate	8%		\$ (8.01)	8%		\$ (8.57)	\$ (0.56)	
Total Bill on TOU			\$ 105.07			\$ 112.42	\$ 7.36	7.00%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.21	1	\$ 24.21	\$ 24.46	1	\$ 24.46	\$ 0.25	1.03%
Distribution Volumetric Rate	\$ 0.0083	2000	\$ 16.60	\$ 0.0084	2000	\$ 16.80	\$ 0.20	1.20%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 40.81			\$ 41.26	\$ 0.45	1.10%
Line Losses on Cost of Power	\$ 0.0820	88	\$ 7.23	\$ 0.0820	88	\$ 7.23	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0086	2,000	\$ 17.20	\$ 17.20	
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0004	2,000	\$ 0.80	\$ 0.80	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0012	2,000	\$ 2.40	\$ 0.0012	2,000	\$ 2.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 51.01			\$ 69.46	\$ 18.45	36.17%
RTSR - Network	\$ 0.0057	2,088	\$ 11.90	\$ 0.0055	2,088	\$ 11.49	\$ (0.42)	-3.51%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	2,088	\$ 9.19	\$ 0.0043	2,088	\$ 8.98	\$ (0.21)	-2.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 72.10			\$ 89.93	\$ 17.82	24.72%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,088	\$ 7.52	\$ 0.0036	2,088	\$ 7.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,088	\$ 0.63	\$ 0.0003	2,088	\$ 0.63	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1320	360	\$ 47.52	\$ 0.1320	360	\$ 47.52	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 244.48			\$ 262.30	\$ 17.82	7.29%
HST	13%		\$ 31.78	13%		\$ 34.10	\$ 2.32	7.29%
8% Rebate	8%		\$ (19.56)	8%		\$ (20.98)	\$ (1.43)	
Total Bill on TOU			\$ 256.70			\$ 275.41	\$ 18.71	7.29%

Customer Class:	GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	71,944	kWh
Demand	191	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 85.07	1	\$ 85.07	\$ 85.96	1	\$ 85.96	\$ 0.89	1.05%
Distribution Volumetric Rate	\$ 3.4089	191	\$ 651.10	\$ 3.4447	191	\$ 657.94	\$ 6.84	1.05%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	191	\$ -	\$ -	191	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 736.17			\$ 743.90	\$ 7.73	1.05%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	191	\$ -	\$ 3.1219	191	\$ 596.28	\$ 596.28	
CBR Class B Rate Riders	\$ -	191	\$ -	\$ 0.1423	191	\$ 27.18	\$ 27.18	
GA Rate Riders	\$ -	71,944	\$ -	\$ 0.0003	71,944	\$ (21.58)	\$ (21.58)	
Low Voltage Service Charge	\$ 0.4933	191	\$ 94.22	\$ 0.4933	191	\$ 94.22	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	191	\$ -	\$ -	191	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 830.39			\$ 1,440.00	\$ 609.61	73.41%
RTSR - Network	\$ 2.2735	191	\$ 434.24	\$ 2.2135	191	\$ 422.78	\$ (11.46)	-2.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7799	191	\$ 339.96	\$ 1.7380	191	\$ 331.96	\$ (8.00)	-2.35%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,604.59			\$ 2,194.73	\$ 590.14	36.78%
Wholesale Market Service Charge (WMSA)	\$ 0.0036	75,117	\$ 270.42	\$ 0.0036	75,117	\$ 270.42	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	75,117	\$ 22.54	\$ 0.0003	75,117	\$ 22.54	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	75,117	\$ 8,270.35	\$ 0.1101	75,117	\$ 8,270.35	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 10,168.15			\$ 10,758.29	\$ 590.14	5.80%
HST	13%		\$ 1,321.86	13%		\$ 1,398.58	\$ 76.72	5.80%
Total Bill on Average IESO Wholesale Market Price			\$ 11,490.01			\$ 12,156.87	\$ 666.86	5.80%

Customer Class:	GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	1,245,322	kWh
Demand	2,822	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5,861.80	1	\$ 5,861.80	\$ 5,923.35	1	\$ 5,923.35	\$ 61.55	1.05%
Distribution Volumetric Rate	\$ 2.1063	2822	\$ 5,943.98	\$ 2.1284	2822	\$ 6,006.34	\$ 62.37	1.05%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2822	\$ -	\$ -	2822	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 11,805.78			\$ 11,929.69	\$ 123.92	1.05%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -	2,822	\$ -	\$ 4.1377	2,822	\$ 11,676.59	\$ 11,676.59	
CBR Class B Rate Riders	\$ -	2,822	\$ -	\$ 0.1923	2,822	\$ 542.67	\$ 542.67	
GA Rate Riders	\$ -	1,245,322	\$ -	\$ 0.0003	1,245,322	\$ (373.60)	\$ (373.60)	
Low Voltage Service Charge	\$ 0.5819	2,822	\$ 1,642.12	\$ 0.5819	2,822	\$ 1,642.12	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,822	\$ -	\$ -	2,822	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 13,447.90			\$ 25,417.48	\$ 11,969.58	89.01%
RTSR - Network	\$ 2.5428	2,822	\$ 7,175.78	\$ 2.4757	2,822	\$ 6,986.43	\$ (189.36)	-2.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0994	2,822	\$ 5,924.51	\$ 2.0500	2,822	\$ 5,785.10	\$ (139.41)	-2.35%
Sub-Total C - Delivery (including Sub-Total B)			\$ 26,548.19			\$ 38,189.01	\$ 11,640.82	43.85%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	1,300,241	\$ 4,680.87	\$ 0.0036	1,300,241	\$ 4,680.87	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	1,300,241	\$ 390.07	\$ 0.0003	1,300,241	\$ 390.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	1,300,241	\$ 143,156.50	\$ 0.1101	1,300,241	\$ 143,156.50	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 174,775.88			\$ 186,416.70	\$ 11,640.82	6.66%
HST	13%		\$ 22,720.86	13%		\$ 24,234.17	\$ 1,513.31	6.66%
Total Bill on Average IESO Wholesale Market Price			\$ 197,496.74			\$ 210,650.87	\$ 13,154.12	6.66%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	558	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 14.59		\$ -	\$ 14.74	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0217	558	\$ 12.11	\$ 0.0219	558	\$ 12.22	\$ 0.11	0.92%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	558	\$ -	\$ -	558	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 12.11			\$ 12.22	\$ 0.11	0.92%
Line Losses on Cost of Power	\$ 0.0820	25	\$ 2.02	\$ 0.0820	25	\$ 2.02	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	558	\$ -	\$ 0.0086	558	\$ 4.80	\$ 4.80	
CBR Class B Rate Riders	\$ -	558	\$ -	\$ 0.0004	558	\$ 0.22	\$ 0.22	
GA Rate Riders	\$ -	558	\$ -	\$ -	558	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0015	558	\$ 0.84	\$ 0.0015	558	\$ 0.84	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		558	\$ -		558	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 14.96			\$ 20.10	\$ 5.13	34.31%
RTSR - Network	\$ 0.0064	583	\$ 3.73	\$ 0.0062	583	\$ 3.61	\$ (0.12)	-3.13%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0055	583	\$ 3.20	\$ 0.0054	583	\$ 3.15	\$ (0.06)	-1.82%
Sub-Total C - Delivery (including Sub-Total B)			\$ 21.90			\$ 26.86	\$ 4.96	22.65%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	583	\$ 2.10	\$ 0.0036	583	\$ 2.10	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	583	\$ 0.17	\$ 0.0003	583	\$ 0.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	363	\$ 23.58	\$ 0.0650	363	\$ 23.58	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	95	\$ 8.92	\$ 0.0940	95	\$ 8.92	\$ -	0.00%
TOU - On Peak	\$ 0.1320	100	\$ 13.26	\$ 0.1320	100	\$ 13.26	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 70.17			\$ 75.13	\$ 4.96	7.07%
HST	13%		\$ 9.12	13%		\$ 9.77	\$ 0.64	7.07%
Total Bill on TOU			\$ 79.29			\$ 84.89	\$ 5.60	7.07%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	68	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.00		\$ -	\$ 5.05	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 11.3955	68	\$ 774.89	\$ 11.5152	68	\$ 783.03	\$ 8.14	1.05%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 774.89			\$ 783.03	\$ 8.14	1.05%
Line Losses on Cost of Power	\$ 0.0820	3	\$ 0.25	\$ 0.0820	3	\$ 0.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	68	\$ -	\$ 4.4839	68	\$ 304.91	\$ 304.91	
CBR Class B Rate Riders	\$ -	68	\$ -	\$ 0.1429	68	\$ 9.72	\$ 9.72	
GA Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.3893	68	\$ 26.47	\$ 0.3893	68	\$ 26.47	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders		68	\$ -	\$ -	68	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 801.61			\$ 1,124.37	\$ 322.76	40.26%
RTSR - Network	\$ 1.7231	71	\$ 122.34	\$ 1.6776	71	\$ 119.11	\$ (3.23)	-2.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4048	71	\$ 99.74	\$ 1.3717	71	\$ 97.39	\$ (2.35)	-2.36%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,023.69			\$ 1,340.87	\$ 317.18	30.98%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	71	\$ 0.26	\$ 0.0036	71	\$ 0.26	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	71	\$ 0.02	\$ 0.0003	71	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	44	\$ 2.87	\$ 0.0650	44	\$ 2.87	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	12	\$ 1.09	\$ 0.0940	12	\$ 1.09	\$ -	0.00%
TOU - On Peak	\$ 0.1320	12	\$ 1.62	\$ 0.1320	12	\$ 1.62	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,029.79			\$ 1,346.97	\$ 317.18	30.80%
HST	13%		\$ 133.87	13%		\$ 175.11	\$ 41.23	30.80%
Total Bill on TOU			\$ 1,163.66			\$ 1,522.08	\$ 358.42	30.80%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	45 kWh
Demand	- kW
Current Loss Factor	1.0441
Proposed/Approved Loss Factor	1.0441

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.81		\$ -	\$ 1.55	0	\$ -	\$ -	
Distribution Volumetric Rate	\$ 7.3264	45	\$ 329.69	\$ 4.0185	45	\$ 180.83	\$ (148.86)	-45.15%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	45	\$ -	\$ -	45	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 329.69			\$ 180.83	\$ (148.86)	-45.15%
Line Losses on Cost of Power	\$ 0.1101	2	\$ 0.22	\$ 0.1101	2	\$ 0.22	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	45	\$ -	\$ 3.1903	45	\$ 143.56	\$ 143.56	
CBR Class B Rate Riders	\$ -	45	\$ -	\$ 0.1447	45	\$ 6.51	\$ 6.51	
GA Rate Riders	\$ -	45	\$ -	\$ 0.0003	45	\$ (0.01)	\$ (0.01)	
Low Voltage Service Charge	\$ 0.3814	45	\$ 17.16	\$ 0.3814	45	\$ 17.16	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	45	\$ -	\$ -	45	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 347.07			\$ 348.28	\$ 1.21	0.35%
RTSR - Network	\$ 1.7147	47	\$ 80.56	\$ 1.6695	47	\$ 78.44	\$ (2.12)	-2.64%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3760	47	\$ 64.65	\$ 1.3436	47	\$ 63.13	\$ (1.52)	-2.35%
Sub-Total C - Delivery (including Sub-Total B)			\$ 492.28			\$ 489.84	\$ (2.44)	-0.50%
Wholesale Market Service Charge (WMSA)	\$ 0.0036	47	\$ 0.17	\$ 0.0036	47	\$ 0.17	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	47	\$ 0.01	\$ 0.0003	47	\$ 0.01	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	45	\$ 4.95	\$ 0.1101	45	\$ 4.95	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 497.67			\$ 495.23	\$ (2.44)	-0.49%
HST	13%		\$ 64.70	13%		\$ 64.38	\$ (0.32)	-0.49%
Total Bill on Average IESO Wholesale Market Price			\$ 562.37			\$ 559.61	\$ (2.76)	-0.49%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.32	1	\$ 19.32	\$ 22.81	1	\$ 22.81	\$ 3.49	18.06%
Distribution Volumetric Rate	\$ 0.0039	750	\$ 2.93	\$ -	750	\$ -	\$ (2.93)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 22.25			\$ 22.81	\$ 0.56	2.54%
Line Losses on Cost of Power	\$ 0.1101	33	\$ 3.64	\$ 0.1101	33	\$ 3.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	750	\$ -	\$ 0.0085	750	\$ 6.38	\$ 6.38	-
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0004	750	\$ 0.30	\$ 0.30	-
GA Rate Riders	\$ -	750	\$ -	\$ 0.0003	750	\$ (0.23)	\$ (0.23)	-
Low Voltage Service Charge	\$ 0.0014	750	\$ 1.05	\$ 0.0014	750	\$ 1.05	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 27.51			\$ 34.52	\$ 7.01	25.50%
RTSR - Network	\$ 0.0062	783	\$ 4.86	\$ 0.0060	783	\$ 4.70	\$ (0.16)	-3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	783	\$ 3.84	\$ 0.0048	783	\$ 3.76	\$ (0.08)	-2.04%
Sub-Total C - Delivery (including Sub-Total B)			\$ 36.20			\$ 42.98	\$ 6.78	18.73%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	783	\$ 2.82	\$ 0.0036	783	\$ 2.82	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	783	\$ 0.23	\$ 0.0003	783	\$ 0.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 122.08			\$ 128.86	\$ 6.78	5.55%
HST	13%		\$ 15.87	13%		\$ 16.75	\$ 0.88	5.55%
8% Rebate	8%			8%				
Total Bill on Average IESO Wholesale Market Price			\$ 137.95			\$ 145.61	\$ 7.66	5.55%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	246	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.32	1	\$ 19.32	\$ 22.81	1	\$ 22.81	\$ 3.49	18.06%
Distribution Volumetric Rate	\$ 0.0039	246	\$ 0.96	\$ -	246	\$ -	\$ (0.96)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 20.28			\$ 22.81	\$ 2.53	12.48%
Line Losses on Cost of Power	\$ 0.0820	11	\$ 0.89	\$ 0.0820	11	\$ 0.89	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	246	\$ -	\$ 0.0085	246	\$ 2.09	\$ 2.09	-
CBR Class B Rate Riders	\$ -	246	\$ -	\$ 0.0004	246	\$ 0.10	\$ 0.10	-
GA Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0014	246	\$ 0.34	\$ 0.0014	246	\$ 0.34	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		246	\$ -	\$ -	246	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 22.08			\$ 26.80	\$ 4.72	21.37%
RTSR - Network	\$ 0.0062	257	\$ 1.59	\$ 0.0060	257	\$ 1.54	\$ (0.05)	-3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	257	\$ 1.26	\$ 0.0048	257	\$ 1.23	\$ (0.03)	-2.04%
Sub-Total C - Delivery (including Sub-Total B)			\$ 24.93			\$ 29.58	\$ 4.64	18.62%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	257	\$ 0.92	\$ 0.0036	257	\$ 0.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	257	\$ 0.08	\$ 0.0003	257	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	160	\$ 10.39	\$ 0.0650	160	\$ 10.39	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	42	\$ 3.93	\$ 0.0940	42	\$ 3.93	\$ -	0.00%
TOU - On Peak	\$ 0.1320	44	\$ 5.84	\$ 0.1320	44	\$ 5.84	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 46.36			\$ 51.00	\$ 4.64	10.02%
HST	13%		\$ 6.03	13%		\$ 6.63	\$ 0.60	10.02%
8% Rebate	8%		\$ (3.71)	8%		\$ (4.08)	\$ (0.37)	-
Total Bill on TOU			\$ 48.67			\$ 53.55	\$ 4.88	10.02%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION
RPP / Non-RPP:	Non-RPP (Other)
Consumption	246 kWh
Demand	- kW
Current Loss Factor	1.0441
Proposed/Approved Loss Factor	1.0441

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 19.32	1	\$ 19.32	\$ 22.81	1	\$ 22.81	\$ 3.49	18.06%
Distribution Volumetric Rate	\$ 0.0039	246	\$ 0.96	\$ -	246	\$ -	\$ (0.96)	-100.00%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	246	\$ -	\$ -	246	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 20.28			\$ 22.81	\$ 2.53	12.48%
Line Losses on Cost of Power	\$ 0.1101	11	\$ 1.19	\$ 0.1101	11	\$ 1.19	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	246	\$ -	\$ 0.0085	246	\$ 2.09	\$ 2.09	-
CBR Class B Rate Riders	\$ -	246	\$ -	\$ 0.0004	246	\$ 0.10	\$ 0.10	-
GA Rate Riders	\$ -	246	\$ -	\$ 0.0003	246	\$ (0.07)	\$ (0.07)	-
Low Voltage Service Charge	\$ 0.0014	246	\$ 0.34	\$ 0.0014	246	\$ 0.34	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders		246	\$ -	\$ -	246	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 22.39			\$ 27.03	\$ 4.65	20.75%
RTSR - Network	\$ 0.0062	257	\$ 1.59	\$ 0.0060	257	\$ 1.54	\$ (0.05)	-3.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	257	\$ 1.26	\$ 0.0048	257	\$ 1.23	\$ (0.03)	-2.04%
Sub-Total C - Delivery (including Sub-Total B)			\$ 25.24			\$ 29.81	\$ 4.57	18.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	257	\$ 0.92	\$ 0.0036	257	\$ 0.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	257	\$ 0.08	\$ 0.0003	257	\$ 0.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	246	\$ 27.08	\$ 0.1101	246	\$ 27.08	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 53.58			\$ 58.14	\$ 4.57	8.53%
HST 13%			\$ 6.96	13%		\$ 7.56	\$ 0.59	8.53%
8% Rebate				8%				
Total Bill on Average IESO Wholesale Market Price			\$ 60.54			\$ 65.70	\$ 5.16	8.53%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0441	
Proposed/Approved Loss Factor	1.0441	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 24.21	1	\$ 24.21	\$ 24.46	1	\$ 24.46	\$ 0.25	1.03%
Distribution Volumetric Rate	\$ 0.0083	2000	\$ 16.60	\$ 0.0084	2000	\$ 16.80	\$ 0.20	1.20%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 40.81			\$ 41.26	\$ 0.45	1.10%
Line Losses on Cost of Power	\$ 0.1101	88	\$ 9.71	\$ 0.1101	88	\$ 9.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ -	2,000	\$ -	\$ 0.0086	2,000	\$ 17.20	\$ 17.20	-
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ 0.0004	2,000	\$ 0.80	\$ 0.80	-
GA Rate Riders	\$ -	2,000	\$ -	\$ 0.0003	2,000	\$ (0.60)	\$ (0.60)	-
Low Voltage Service Charge	\$ 0.0012	2,000	\$ 2.40	\$ 0.0012	2,000	\$ 2.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 53.49			\$ 71.34	\$ 17.85	33.37%
RTSR - Network	\$ 0.0057	2,088	\$ 11.90	\$ 0.0055	2,088	\$ 11.49	\$ (0.42)	-3.51%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	2,088	\$ 9.19	\$ 0.0043	2,088	\$ 8.98	\$ (0.21)	-2.27%
Sub-Total C - Delivery (including Sub-Total B)			\$ 74.58			\$ 91.81	\$ 17.22	23.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0036	2,088	\$ 7.52	\$ 0.0036	2,088	\$ 7.52	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0003	2,088	\$ 0.63	\$ 0.0003	2,088	\$ 0.63	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 303.18			\$ 320.40	\$ 17.22	5.68%
HST	13%		\$ 39.41	13%		\$ 41.65	\$ 2.24	5.68%
8% Rebate	8%			8%				
Total Bill on Average IESO Wholesale Market Price			\$ 342.59			\$ 362.05	\$ 19.46	5.68%

Appendix 4: Description of Settlement Process

Billing of Class A and Class B Customers

Customers (both Class A and Class B) are billed on a one-month billing lag (i.e: January consumption would be billed to customers in February). Class B non-RPP customers are billed using the 1st GA estimate. Class A customers are billed using their peak demand factor (PDF) multiplied by the actual total monthly Global Adjustment published by the IESO. Since the IESO bills based on the same methodology, the amount billed to Class A customers is equal to the amount charged by the IESO for Class A Global Adjustment (charge type 147). A monthly check is done to ensure that the amount billed to Class A customers equals the amount billed by the IESO for Class A Global Adjustment.

Class B customers are billed using the 1st GA estimate and the GA rate used is applied consistently for all billing and unbilled revenue transactions for non-RPP Class B customers in each customer class.

RPP Settlement Process (consumption estimates)

The consumption amounts provided to the IESO as part of Lakefront's settlement process is from CIS Northstar. Similarly, consumption data from CIS Northstar is used to determine the RPP customers at different TOU periods or Tier 1 and Tier 2 blocks. A true-up calculation is completed every month for the previous months and is then added/subtracted from the next month's IESO submission.

The billing staff obtain usage sold for each generation price tier and enter it into a spreadsheet. This information is accumulated as part of the setup required to complete the Feed In Tariff Program information. For a generator putting energy into the system, LUI pays the generator based on the OPA contracted price, therefore the IESO owes LUI the difference between the generator approved price and the market price for the month.

Lakefront Utilities utilizes the GA Analysis Workform to verify that the consumption amounts provided to the IESO and downloaded from its CIS system are accurate. Lakefront follows a substantive approach using reconciliation procedures to ensure accuracy and completeness for the settlement submission process. In addition, LUI does monthly bill testing for each class of customer, recalculates the various charges based on approved rates and ensures all correct GL accounts are used. LUI also has routine month end balancing processes to ensure sub ledger balances to the GL.

Description of Accounting Methods

Lakefront Utilities Inc. follows the Ontario Energy Board (OEB) description and guidance listed in the Accounting Procedure Handbook (APH) for accounts 1588 and 1589 and applicable revenue and expense accounts, as follows:

Account 1588

Revenue associated with account 1588 consists of customers that pay Time-of-Use (TOU) rates. The revenue primarily consists of residential and commercial customers. TOU rates are based on rates prescribed by the OEB, updated in May and November. Account 1588 expenses primarily consist of the allocation of Global Adjustment based on the IESO invoice and is allocated based on total usage less usage associated with customers paying Class B Global Adjustment.

Although the OEB has not developed an analysis workform for account 1588 (similar to account 1589), Lakefront staff have developed its own account 1588 Analysis Workform. The workform verifies that account 1588 is correctly reconciled.

Further, as the revenue primarily consists of residential and commercial customers that pay TOU rates, Lakefront prepares a monthly analysis that verifies the correct rate was applied and is consequently able to test approximately 85% of the revenue.

Account 1589

Revenue associated with account 1589 consists of customers that pay Class B Global Adjustment, as follows:

02-235-4006-0015	RESIDENTIAL GLOBAL ADJ
02-235-4010-0015	GS<50 GLOBAL ADJUSTMENT
02-235-4015-0015	INTERMEDIATE GLOBAL ADJ
02-235-4025-0015	STREET LIGHT GLOBAL ADJUS
02-235-4030-0015	SENT. LIGHT GLOBAL ADJUST
02-235-4035-0002	UNMETERED GLOBAL ADJUST
02-235-4035-0015	COST POWER GS>50KW GLOB/A

The revenue primarily (approximately 85%) consists of GS>50 kW customers with annual usage over 250,000 kWh and demand greater than 50 kW for five consecutive months.

Customers are charged the Class B GA rate as per the IESO website (first estimate), which is updated by the Customer Service Supervisor each month in Northstar. Lakefront prepares monthly testing for each category of bill code, ensuring that the correct GA rate and GL are applied.

Account 1589 expenses are based on the allocation of Global Adjustment as per the monthly IESO invoice. Lakefront staff download usage data from Northstar for the month and allocate Global Adjustment based on the usage of Class B customers as compared to the total usage. Further, Lakefront prepares the OEB's Global Adjustment Analysis Workform to verify that revenue and expenses have been allocated appropriately.

Appendix 5: GA Methodology Description

1. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
 - a. CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
 - b. CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
 - c. If another approach is used, please explain in detail.

Lakefront Utilities confirms that approach a) is what is currently being used to book CT 1142 and CT 148. For CT 148, Lakefront downloads actual usage data from its CIS Northstar for the month and utilizes the actual usage to allocate Global Adjustment between accounts 1588 and 1589 respectively. CT 1142 is charged directly to account 1588.

2. Questions on CT 1142
 - a. Please describe how the initial RPP related GA is determined for settlement forms submitted by day 4 after the month-end (resulting in CT 1142 on the IESO invoice).

The initial RPP related to GA is based on actual consumption from CIS Northstar for both RPP and non-RPP customers.

Please describe the process for truing up CT 1142 to actual RPP kWh, including which data is used for each TOU/Tier 1&2 prices, as well as the timing of the true up.

- b. Has CT 1142 been trued up for with the IESO for all of 2017?

Yes, CT 142 is trued up on a monthly basis and included in the monthly submission to the IESO.

- c. Which months from 2017 were trued up in 2018?

2018 includes the true-up for the month of December 2017 and an immaterial amount of billing adjustments that relate to 2017 consumption year.

- d. Have all of the 2017 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

CT 1142 true-ups are reflected on the DVA schedule with the exception of the immaterial adjustments mentioned in part c above.

- e. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

Amounts included in CT 1142 each month make up the total of the amounts reflected on the DVA continuity schedule. They are included in the transactions columns of each year.

3. Questions on CT 148

- a. Please describe the process for the initial recording of CT 148 in the accounts (i.e. 1588 and 1589).

Lakefront downloads monthly usage from CIS Northstar for RPP and Non-RPP kWh. CT 148 is then allocated proportionally to account 1588 and 1589.

- b. Please describe the process for true up of the GA related cost to ensure that the amounts reflected in Account 1588 are related to RPP GA costs and amounts in 1589 are related to only non-RPP GA costs.

The process for truing up the split between RPP and Non-RPP to ensure that the correct amounts have been recorded in 1588 and 1589 has been completed in 2018 for both 2016 and 2017. In conjunction with the GA Analysis Workform, Lakefront compares the total actual usage and dollar amount for the year based on CIS Northstar and compares to the General Ledger. The analysis ensures that:

- Usage data used to allocate GA was correctly applied;
- Correct GA rate was charged to customers;
- Amount recorded in account 1589 was correct;

Lakefront also developed an internal reconciliation (similar to the GA Analysis Workform) to determine if account 1588 was correct. The 1588 reconciliation is utilized to ensure that the usage data used to allocate GA to account 1588 was correct and also ensures that the correct TOU rates were charged to customers.

- c. What data is used to determine the non-RPP kWh volume that is multiplied with the actual GA per kWh rate (based on CT 148) for recording as expense in Account 1589 for initial recording of the GA expense?

The data used to determine the non-RPP kWh volume for recording expense in account 1589 was actual usage data from CIS Northstar.

- d. Does the utility true up the initial recording of CT 148 in Accounts 1588 and 1589 based on estimated proportions to actuals based on actual consumption proportions for RPP and non-RPP?

Lakefront had an audit of its 1588/1589 accounts for 2016 and 2017 and therefore balances were trued-up during the audit process. As Lakefront can use actual consumption data, no true-up will be required in the future.

Please indicate which months from 2017 were trued up in 2018 for CT 148 proportions between RPP and non-RPP.

See explanation above. Lakefront had an audit of the 1588/1589 accounts, therefore balances 2016 and 2017 were trued-up in 2018.

- e. Are all true-ups for 2017 consumption reflected in the DVA Continuity Schedule under 2017.

In 2018, Lakefront had an audit of the 2016 and 2017 1588/1589 accounts and the balances were adjusted in 2017 to reflect the revised balances and revised DVA continuity schedules.

- f. Please quantify the amount reflected in the DVA Continuity Schedule, and the column where it is included.

See note above regarding Lakefront's DVA audit.

4. Questions regarding principal adjustments and reversals on the DVA Continuity Schedule:

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2018 rate proceeding which were approved for disposition?

No, the applicant did not have principal adjustments in its 2018 rate proceeding which were approved for disposition.

- b. Please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled (for 1589 only), true up of CT 1142, true up of CT 148 etc.).

No principal adjustments or dispositions were approved.

- c. Has the applicant reversed the adjustment approved in 2018 in its current proposed amount for disposition?

No principal adjustments or dispositions were approved.

- d. Please provide a breakdown of the amounts shown under principal adjustments in the DVA Continuity Schedule filed in the current proceeding, including the reversals and the new true up amounts regarding 2017 true ups.

Below is a table that shows the amounts under principal adjustments in the DVA Continuity Schedule filed in the current proceeding. As noted, there are no reversals or true ups in the amounts.

Year	1588	1589
2016	(709,398.74)	(185,832.08)
2017	2,331,556.68	68,262.70

- e. Do the amount calculated in part d. above reconcile to the applicant's principal adjustments shown in the DVA Continuity Schedule for the current proceeding? If not, please provide an explanation.

Yes, the amounts calculated in part d above reconcile to the Lakefront's principal adjustments shown in the DVA Continuity Schedule for the current proceeding.

- f. Please confirm that the principal adjustments shown on the DVA Continuity Schedule are reflected in the GL transactions. As an example, the unbilled to actual true-up for 1589 would already be reflected in the applicant's GL in the normal course of business. However, if a principal adjustment related to proportions between 1588 and 1589 was made, applicant must ensure that the GL reflects the movement between the two accounts.

Lakefront confirms that the principal adjustments show in the DVA Continuity Schedule are reflected in the GL.