

**LAKELAND POWER
DISTRIBUTION LTD.**

**2022 IRM APPLICATION EB-
2021-0040**

Rates Effective: May 1, 2022

Submitted: October 13, 2021

LakelandPower



October 13, 2021

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

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2021-0040 2022 IRM Rate Application

Dear Ms. Walli,

Please find attached accompanying this letter two copies of Lakeland Power Distribution Ltd.'s Application for Electricity and Distribution Rates and Charges effective May 1, 2022 revised for rate harmonization.

Lakeland Power Distribution Ltd.'s application will be filed through the Board's web portal at www.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:

- 2022 IRM Rate Generator Model
- 2022 GA Analysis Workform
- 2022 1595 Analysis Workform
- 2022 IRM Checklist

Should the board have questions regarding this matter please contact Margaret Maw at mmaw@lakelandholding.com.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Margaret Maw".

Margaret Maw, CPA CGA
Chief Financial Officer
Lakeland Holding Ltd.

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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 Lakeland Power Distribution Ltd. 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 May 1, 2022.*

The Applicant is Lakeland Power Distribution Ltd. (LPDL) (the “Applicant”). The Applicant is a licensed electricity distributor operating pursuant to electricity distribution license ED-2002-0540. The Applicant distributes electricity to over 13,000 customers within its licensed service territory in the Town of Bracebridge, Town of Huntsville, Town of Parry Sound, Town of Sundridge, Village of Burk’s Falls and Municipality of Magnetawan which is comprised of over 85% residential customers while approximately 12% are small business or industrial based.

LPDL is incorporated under the Business Corporation Act on April 12, 2000. The Shareholders of LPDL are the Town of Bracebridge, Town of Huntsville, Town of Parry Sound, Town of Sundridge, Village of Burk’s Falls and Municipality of Magnetawan. The population of area is approximately 50,000 of which LPDL is in the town cores. 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.

Lakeland Power Distribution Ltd. 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 May 1, 2022 based on a 2022 Incentive Rate Mechanism (IRM) application.

Unless otherwise identified in the Application, Lakeland Power Distribution Ltd. followed Chapter 3 of the OEB’s Filing Requirements for Electricity Distribution Rate Application dated June 24, 2021 (originally issued on November 14, 2006) and the OEB’s Addendum to the Filing Requirements dated June 24, 2021, 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

Lakeland Power Distribution Ltd. (“LPDL”) hereby applies to the Ontario Energy Board (the “Board”) for approval of its 2022 Distribution Rate Adjustments effective May 1, 2022. LPDL 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.

LPDL has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated June 24, 2021, 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 May 1, 2022, LPDL 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 2022 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2022 distribution rates and charges, LPDL requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

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

In the preparation of this application, LPDL has used the 2022 IRM Rate Generator (Version 1.0) updated September 13, 2021. LPDL is proposing disposition of its 2020 Group One variance accounts during this proceeding. The 2022 IRM Rate Generator model was pre-populated with distributor-specific data for Lakeland Power Distribution Ltd., including the most recent tariff of rates and charges, load, and customer data and Group 1 DVA balances. LPDL 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

LPDL selected the Price Cap Incentive Rate-Setting (“Price Cap IR”) option to adjust its fixed and volumetric 2022 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. LPDL acknowledges that the Price Cap Index of 2.20% is calculated in the Board's Rate Generator model and LPDL's Cohort of Group II. LPDL understands that the model will be updated by OEB Staff with the 2022 price cap parameters once they are available.

2022 Price Cap Parameters

Price Escalator	2.20%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	2.05%
Associated Stretch Factor Value	0.15%		

Revenue-to-Cost Ratio Adjustments

The Revenue to Cost ratio adjustments which were approved in LPDL's 2019 Cost of Service application (EB-2018-0050), require no further adjustment.

Residential Rate Design

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

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, LPDL has completed Tab 3 – 2020 Continuity Schedule and confirms the entries in column BT, representing Group 1 Deferral and Variance Account balances as of December 31, 2020 are accurate. The total claim is a credit balance of (\$289,096) and exceeds the threshold.

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 LPDL's 2019 Cost of Service Application (EB-2018-0050).

Disposition of LRAMVA

LPDL does not have an LRAMVA claim in this application.

Tax Change

LPDL is not applying for a tax change rate rider.

ICM/Z-Factor

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

Status of Board Directives from Previous Board Decisions

Included in LPDL's Decision and Rate Order for its 2019 Cost of Service (EB-2018-0050), LPDL implemented the OEB's directive to dispose its Group 2 deferral and variance account balances as part of its current rates (EB-2020-0039) .

3.1.2 (2) Contact Information

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

Margaret Maw, Chief Financial Officer
Tel: 705-789-5442 extension: 225
Fax: 705-789-3110
Email: mmaw@lakelandholding.com

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

Lakeland Power Distribution Ltd.
200-395 Centre St. N
Huntsville, Ontario
P1H 2M2

3.1.2 (3) Completed Models and Supplementary Workforms

Lakeland Power Distribution Ltd.'s application will be filed through the Board's web portal at www.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:

- 2022 IRM Rate Generator Model (version 1.0)
- 2022 GA Analysis Workform (version 1.0 20210722)
- 2022 1595 Analysis Workform (version 1.0)
- 2022 IRM Checklist issued on July 13, 2021

3.1.2 (4) Current Tariff Sheets

A PDF copy of the current tariff sheet has been provided in Appendix 1 for Lakeland Power Distribution Service Area

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

Lakeland attests that the utility, its shareholders, 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 Lakeland's website:

www.lakelandpower.on.ca

3.1.2 (8) Certification of Evidence

As CFO of Lakeland Power Distribution Ltd. I certify that, to the best of my knowledge, the evidence filed in LPDL's 2022 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 June 24, 2021.

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, appearing to read "Margaret Maw". The signature is written in a cursive, flowing style.

Margaret Maw
Chief Financial Officer
Lakeland Holding Ltd.

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

3.2.1 Price Cap Index

Based on the most recent PEG Report, issued on August 27, 2021, the OEB has updated the stretch factor assignments for 2022. LPDL remained in the Stretch Factor Group II with a stretch factor assignment of 0.15%. For the period from 2018 to 2020, LPDL’s average actual benchmarked costs were 13.4% lower than the predicted costs for the period based on the PEG econometric model.

The price cap adjustment as determined in the 2022 IRM Rate Generator Model submitted with this application is based on a Price Cap Index placeholder of 2.20%, which has been used to determine the 2022 Distribution Rates, as follows:

Table 1: Price Cap Parameters

Price Escalator	2.20%	Productivity Factor	0.00%
Choose Stretch Factor Group	II	Price Cap Index	2.05%
Associated Stretch Factor Value	0.15%		

1. Price Escalator of 2.20%
2. Minus a Productivity Factor of 0.0%
3. Minus a Stretch Factor of 0.15% based on LPDL’s current OEB approved Stretch Factor Group II, and
4. The resulting Price Cap Index of 2.05%

LPDL proposes 2022 distribution rate adjustments to monthly Fixed Service Charge and Distribution Volumetric Rate for all rate classes reflecting the calculated values that are generated by the 2022 Rate Generator Model.

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.

Proposed distribution rates appear in Proposed Tariff of Rates and Charges – Appendix 2, based on the 2.05% Price Cap Index.

3.2.2 Revenue to Cost Ratios

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 LPDL's 2019 Cost of Service Rate Application Decision (EB-2018-0050) LPDL 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. The required adjustments were fully implemented in the 2019 approved rates and no further movement is required.

3.2.3 Rate Design for Residential Electricity

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.

LPDL's 2019 Cost of Service filing was the last year of LPDL's transition period and, accordingly, 2019 was the final year in which LPDL's rates were adjusted upwards by more than the mechanistic adjustment alone.

3.2.4 Retail Transmission Rates

LPDL 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 proceeding, the UTRS’s effective January 1, 2021 are:

- \$3.398/kW/mth for Network Service Rate
- \$0.8045/kW/mth for Line Connection Service Rate
- \$2.0194/kW/mth for Transformation Connection Service Rate

LPDL understands that the model will be updated by the OEB staff with the 2022 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 billing determinants used on Tab 10: RTSR Current Rates of the 2022 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. LPDL has completed the model and included the 2020 historical RTSR Network and RTSR Connection data on Tab 12: RTSR – Historical Wholesale of the 2022 IRM Rate Generator Model for LPDL. A summary of the current and proposed RTSRs, from the 2022 IRM Rate Generator, are provided in the table below:

Table 2: RTSR Rates to Forecast

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058	88,638,774	0	514,105	40.8%	682,994	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054	40,949,190	0	221,126	17.5%	293,768	0.0072
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3401		222,502	520,677	41.3%	691,725	3.1088
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054	125,871	0	680	0.1%	903	0.0072
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6650		91	152	0.0%	201	2.2120
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6464		2,078	3,421	0.3%	4,545	2.1873
The purpose of this table is to re-align the current RTS Connection Rates to recover current wholesale connection costs.									
Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049	88,638,774	0	434,330	40.9%	581,391	0.0066
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045	40,949,190	0	184,271	17.3%	246,664	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9771		222,502	439,909	41.4%	588,859	2.6465
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045	125,871	0	566	0.1%	758	0.0060
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4058		91	128	0.0%	171	1.8818
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3933		2,078	2,895	0.3%	3,876	1.8651
The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.									
Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077	88,638,774	0	682,994	40.8%	682,994	0.0077
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	40,949,190	0	293,768	17.5%	293,768	0.0072
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.1088		222,502	691,725	41.3%	691,725	3.1088
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	125,871	0	903	0.1%	903	0.0072
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.2120		91	201	0.0%	201	2.2121
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1873		2,078	4,545	0.3%	4,545	2.1873
The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.									
Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	88,638,774	0	581,391	40.9%	581,391	0.0066
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	40,949,190	0	246,664	17.3%	246,664	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6465		222,502	588,859	41.4%	588,859	2.6465
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	125,871	0	758	0.1%	758	0.0060
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8818		91	171	0.0%	171	1.8819
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8651		2,078	3,876	0.3%	3,876	1.8651

3.2.5 Deferral and Variance Accounts Balance Disposition

Continuity Schedule

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, 2020 to determine if the threshold has been exceeded. LPDL has completed the Board Staff's 2022 IRM Rate Generator Tab 3: Continuity Schedule and has projected interest to December 31, 2020 balances. Actual interest has been calculated based on the Board's prescribed rates. Forecasted interest for the period Jan 1, 2021 to April 30, 2022 is based upon the last Board's prescribed rate of 0.57%. Deferral and RSVA balance match the 2020 Audited Financial Statements.

Lakeland confirms that no adjustments have been made to balances previously approved by the OEB on a final basis.

Table 3: Deferral and Variance Account Disposition Balances

	USoA	LPDL			Total
		2020 - Principal	2020 - Interest	Projected Interest	
Lv Variance Account	1550	(7,189)	(402)	(55)	(7,646)
Smart Metering Entity Charge Variance Account	1551	(1,588)	22	(12)	(1,578)
RSVA - Wholesale Market Service Charge5	1580	(209,267)	625	(1,591)	(210,233)
Variance WMS – Sub-account CBR Class A5	1580	0	0	0	0
Variance WMS – Sub-account CBR Class B5	1580	(7,402)	1	(56)	(7,457)
RSVA - Retail Transmission Network Charge	1584	34,240	456	260	34,956
RSVA - Retail Transmission Connection Charge	1586	71,171	388	541	72,100
RSVA - Power4	1588	(262,446)	4,435	(1,995)	(260,006)
RSVA - Global Adjustment4	1589	83,191	(1,507)	632	82,316
Disposition and Recovery/Refund of Regulatory Balances (2015/before)3	1595	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016)3	1595	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017)3	1595	0	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595	(2,540)	11,010	(19)	8,451
Disposition and Recovery/Refund of Regulatory Balances (2019)3	1595	(614,000)	479,475	(4,667)	(139,192)
Disposition and Recovery/Refund of Regulatory Balances (2020)3	1595	480,048	121,732	3,648	605,428
RSVA - Global Adjustment	1589	83,191	(1,507)	632	82,316
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(385,021)	16,535	(2,927)	(371,413)
Total Group 1 Balance		(301,830)	15,028	(2,295)	(289,097)

LPDL confirms that the disposition of residual balances for vintage Account 1595 have only been requested once the disposition balance is a year after the rate rider's sunset date has expired and the balances have been externally audited.

Lakeland's proposed recovery period is 12 months as the claim amount is not significant.

Table 4: Explanation of Variance Between Proposed Disposition and RRR

USoA	2020 RRR			2020 LPDL	Difference to RRR	Note	
	Principal	Interest	Total				
LV Variance Account	1550	34,961	(539)	34,423	34,422	(1)	2
Smart Metering Entity Charge Variance Account	1551	(4,682)	(29)	(4,711)	(4,711)	(0)	
RSVA - Wholesale Market Service Charge ⁵	1580	(388,952)	(3,810)	(392,762)	(376,659)	16,103	1
Variance WMS – Sub-account CBR Class A ⁵	1580			0	0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580			0	(16,103)	(16,103)	1
RSVA - Retail Transmission Network Charge	1584	9,634	(675)	8,959	8,959	0	
RSVA - Retail Transmission Connection Charge	1586	84,493	331	84,824	84,824	(0)	
RSVA - Power ⁴	1588	(767,085)	(9,562)	(776,647)	(776,646)	1	2
RSVA - Global Adjustment ⁴	1589	215,407	(104,757)	110,650	110,652	2	2
Disposition and Recovery/Refund of Regulatory Balances (2009) ³	1595			0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2014 and 2015) ³	1595			0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595			0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595			0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595			0	0	0	
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	(2,543)	11,015	8,472	8,470	(2)	2
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	(614,019)	479,493	(134,525)	(134,525)	0	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³		480,073	121,706	601,780	601,780	0	
RSVA - Global Adjustment	1589	215,407	(104,757)	110,650	110,652	2	2
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(1,648,192)	476,224	(1,171,967)	(1,171,969)	(2)	2
Total Group 1 Balance		(1,432,784)	371,467	(1,061,317)	(1,061,317)	0	

Note 1 - Full amount including CBR of 1580 was entered as one line in RRR.

Note 2 - Rounding

3.2.5.2 Global Adjustment

LPDL's non-RPP Class B customers are billed using the IESO's Global Adjustment First (1st) Estimate. The GA variance account 1589 RSVA – Global Adjustment captures the difference between the amounts billed to the non-RPP customers on 1st estimate and the actual amount paid by LPDL to the IESO for non-RPP customers.

LPDL has six Class A Global Adjustment customers with one customer that transitioned from Class B to Class A effective July 1, 2020. LPDL has used the Rate Generator Model to calculate the customer specific GA rate rider. Class A customers are billed their share of the actual Global Adjustment, charged by the IESO, based on their individual Peak Demand Factor.

Additional information regarding Lakeland's settlement process is described in Appendix 4.

GA Workform

In accordance with the filing requirements, LPDL has completed the GA Analysis Workform that has been filed on the OEB's web site in live Microsoft Excel format.

3.2.5.3 Commodity Accounts 1588 and 1589

LPDL confirms that it follows the OEB's letter dated May 23, 2017 – Guidance on the Disposition of Accounts 1588 and 1589:

- RPP settlement true-up claims are conducted monthly;
- The balances in LPDL's RSVA Power (1588) and Global Adjustment (1589) variance accounts that are requested for disposition reflect RPP settlement amounts pertaining to the period that is being requested for disposition.

LPDL also confirms that it has appropriate controls, processes and systems in place in order to:

- Accurately and on a timely basis calculate RPP transactions and claims to the IESO;
- Provide reasonable assurance of the validity and accuracy of RPP claims;
- Accurately describe the processes conducted to submit RPP claims to the IESO if requested;
- Determine the amount of the settlement claims that pertain to RPP true-up adjustments for the previous fiscal year;

LPDL also confirms that it has implemented the OEB's February 21, 2019 guidance effective from January 1, 2019 and is adhering to the standardized processes for:

- RPP settlement and true-ups;
- Accounting journal entries for commodity pass-through accounts;
- Expected adjustments to commodity pass-through accounts in rate applications;
- Embedded generation settlement with the IESO.

LPDL has completed its implementation and review of the 1588/1589 account settlement and reconciliation process for historical balances and have found no systemic issues and no material adjustments are required to any historical balances previously disposed of.

In adhering to the OEB's findings in LPDL's 2021 Rate Order EB-2020-0037, LPDL confirms disposition on a final basis for 2017, 2018 and 2019 that were previously approved on an interim basis. LPDL requests that 2020 disposition be approved on an interim basis at this time due to the complexity of GA deferral rates implemented due to COVID.

Lakeland Power Distribution Ltd.'s CFO 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 LPDL has various processes and procedures to ensure accuracy and completeness of DVAD accounts.

3.2.5.4 Capacity Based Recovery (CBR)

LPDL follows the OEB's Accounting Guidance on CBR issued on July 25, 2016. The variance recorded in Account 1580 – Variances – WMS, sub-account CBR Class B is the difference between the billed WMS revenues of \$0.0004/kWh and the charges from the IESO under Charge Type 1351.

Class A customers are billed their share of the actual Capacity Based Recovery, charged by the IESO under Charge Type 1350, based on their respective Peak Demand Factor.

3.2.6 LRAM Variance Account (LRAMVA)

LPDL is not seeking a LRAMVA claim in this application.

3.2.7 Tax Changes

Lakeland Power Distribution Ltd. has completed the 2022 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 2019 Cost of Service Decision (EB-2018-0050). 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.

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

3.2.8 Z-Factor Claims/Advanced Capital Module/Incremental Capital Module

Lakeland Power Distribution Ltd. is not applying for recovery of Incremental Capital, Advanced Capital, or Z-Factor in this proceeding.

3.3.5 Off-Ramps

LPDL's current distribution rates were rebased and approved by the OEB in 2019 and include an expected (deemed) regulatory return on equity of 8.98%.

Bill Impacts

LPDL has included bill impacts for the following classes:

- Residential – RPP and non-RPP – for both 750 kWh and 215 kWh (10% percentile from 2019 COS)
- GS<50 kW – RPP and non-RPP
- GS 50-4999 kW
- Unmetered Scattered Load
- Sentinel Lighting
- Street lighting

Detailed bill impacts for each rate class are provided in Appendix 3.

Table 5: Summary of Bill Impacts

Table 2

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.58	1.6%	\$ 0.95	2.2%	\$ 3.85	7.4%	\$ 3.62	2.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ (0.57)	-0.9%	\$ 0.63	0.7%	\$ 7.71	7.3%	\$ 7.25	2.4%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 1.36	0.3%	\$ 335.86	95.1%	\$ 479.67	61.1%	\$ 542.03	8.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ (0.49)	-7.2%	\$ (0.33)	-3.5%	\$ 0.63	5.2%	\$ 0.60	1.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.19	4.3%	\$ 0.23	4.5%	\$ 0.46	7.9%	\$ 0.43	3.2%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ (0.05)	-5.3%	\$ (0.04)	-2.8%	\$ 0.06	3.8%	\$ 0.07	1.1%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.69	1.9%	\$ 0.79	2.1%	\$ 1.62	4.0%	\$ 1.53	2.5%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.69	1.9%	\$ 2.47	6.7%	\$ 3.30	8.4%	\$ 3.73	5.2%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.58	1.6%	\$ 6.81	17.5%	\$ 9.70	20.5%	\$ 10.96	7.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retail)	kWh	\$ (0.57)	-0.9%	\$ 16.23	22.3%	\$ 23.31	24.8%	\$ 26.34	7.4%

Index to Appendices

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

Appendix 1	Current Tariff Sheet – Lakeland Power
Appendix 2	Proposed Tariff Sheet – Lakeland Power
Appendix 3	Bill Impacts – Lakeland Power
Appendix 4	GA Methodology Description

Appendix 1: Current Tariff Sheet – Lakeland Power

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2021

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

EB-2020-0037

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	35.43
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021		
- Applicable to Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kWh	0.0014
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021		
- Applicable to Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kWh	0.0015
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022		
- Approved on an Interim Basis	\$/kWh	(0.0023)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021		
- Applicable only for Non-RPP Customers in the legacy Lakeland Power rate zone		
- Approved on an Interim Basis	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021		
- Applicable only for Non-RPP Customers in the legacy Parry Sound rate zone		
- Approved on an Interim Basis	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022		
- Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0060)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)		
- effective until October 31, 2021 - Applicable to Customers in the legacy Lakeland Power rate zone	\$/kWh	0.0002
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)		
- effective until October 31, 2021 - Applicable to Customers in the legacy Parry Sound rate zone	\$/kWh	0.0010
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021)		
- effective until April 30, 2022	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0049

EB-2020-0037

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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 peak demand is less than or is expected 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.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	40.30
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0118
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kWh	0.0014
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kWh	0.0015
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 - Approved on an Interim Basis	\$/kWh	(0.0023)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021 - Applicable only for Non-RPP Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021 - Applicable only for Non-RPP Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0060)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kWh	0.0028
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kWh	0.0024
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE 50 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 expected to be equal to or greater than 50 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.

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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. 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.

If included in the following listing of monthly rates and charges, 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 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.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (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 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	242.50
Distribution Volumetric Rate	\$/kWh	2.7762
Low Voltage Service Rate	\$/kWh	1.5720
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kWh	0.5830
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kWh	0.7087
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 - Approved on an Interim Basis	\$/kWh	(0.9352)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021 - Applicable only for Non-RPP Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021 - Applicable only for Non-RPP Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0060)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kWh	0.1368
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kWh	0.1227
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kWh	0.0930
Retail Transmission Rate - Network Service Rate	\$/kWh	2.3401
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	1.9771

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.55
Distribution Volumetric Rate	\$/kwh	0.0226
Low Voltage Service Rate	\$/kwh	0.0039
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kwh	0.0014
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kwh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 - Approved on an Interim Basis	\$/kwh	(0.0023)
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kwh	(0.0067)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kwh	0.0102
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kwh	0.0056
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kwh	0.0023
Retail Transmission Rate - Network Service Rate	\$/kwh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kwh	0.0045

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kwh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kwh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kwh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.81
Distribution Volumetric Rate	\$/kW	20.1741
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kW	0.5120
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kW	0.7303
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 - Approved on an Interim Basis	\$/kW	(0.8196)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kW	(2.3333)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	(0.4312)
Retail Transmission Rate - Network Service Rate	\$/kW	1.6650
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4058

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as 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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2.14
Distribution Volumetric Rate	\$/kW	9.8416
Low Voltage Service Rate	\$/kW	1.1078
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kW	0.5228
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until October 31, 2021 - Applicable to Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kW	0.7511
Rate Rider for Disposition of Deferral/Variance Accounts (2021) - effective until April 30, 2022 - Approved on an Interim Basis	\$/kW	(0.8255)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021 - Applicable only for Non-RPP Customers in the legacy Lakeland Power rate zone - Approved on an Interim Basis	\$/kWh	(0.0004)
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until October 31, 2021 - Applicable only for Non-RPP Customers in the legacy Parry Sound rate zone - Approved on an Interim Basis	\$/kWh	0.0002
Rate Rider for Disposition of Global Adjustment Account (2021) - effective until April 30, 2022 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0060)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020)	\$/kW	0.8318
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2021) - effective until April 30, 2022	\$/kW	0.7628
Retail Transmission Rate - Network Service Rate	\$/kW	1.6464
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3933

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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.

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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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 Global Adjustment and the HST.

Customer Administration

Arrears certificate	\$	15.00
Account history/Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	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		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

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
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$(pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	44.50

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.

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 Ontario Energy Board approval, such as 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	\$	104.24
Monthly Fixed Charge, per retailer	\$	41.70
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.04
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.62
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.62)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.52
Processing fee, per request, applied to the requesting party	\$	1.04
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)	\$	4.17
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.08

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	1.0723
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0617

Appendix 2: Proposed Tariff Sheet – Lakeland Power

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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

EB-2021-0040

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.16
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until April 30, 2023		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kWh	(0.0018)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0077
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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 peak demand is less than or is expected 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	41.13
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0120
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until April 30, 2023		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kWh	(0.0017)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE 50 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 expected to be equal to or greater than 50 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.

If included in the following listing of monthly rates and charges, 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 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.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (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 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	247.47
Distribution Volumetric Rate	\$/kW	2.8331
Low Voltage Service Rate	\$/kW	1.5720
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until April 30, 2023		
Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	(0.7102)
Retail Transmission Rate - Network Service Rate	\$/kW	3.1088
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.6465

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.79
Distribution Volumetric Rate	\$/kWh	0.0231
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until April 30, 2023 Applicable only for Non-RPP Customers	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kWh	(0.0017)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are 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 Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.93
Distribution Volumetric Rate	\$/kW	20.5877
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	(0.6411)
Retail Transmission Rate - Network Service Rate	\$/kW	2.2121
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8819

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as 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 Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2.18
Distribution Volumetric Rate	\$/kW	10.0434
Low Voltage Service Rate	\$/kW	1.1078
Rate Rider for Disposition of Global Adjustment Account (2022) - effective until April 30, 2023 Applicable only for Non-RPP Customers	\$/kWh	0.0016
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023	\$/kW	(0.6419)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1873
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8651

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0005
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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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 Global Adjustment and the HST.

Customer Administration

Arrears certificate	\$	15.00
Account history/Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	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 (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

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
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments) - Approved on an Interim Basis	\$	45.48

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.

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 Ontario Energy Board approval, such as 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	\$	106.53
Monthly Fixed Charge, per retailer	\$	42.62
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.06
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.63
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.63)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.53
Processing fee, per request, applied to the requesting party	\$	1.06
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)	\$	4.26
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.13

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	1.0723
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0617

Appendix 3a: Bill Impacts – Lakeland Power

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION								
RPP / Non-RPP:	RPP							
Consumption	750 kWh							
Demand	- kWh							
Current Loss Factor	1.0723							
Proposed/Approved Loss Factor	1.0723							
	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.43	1	\$ 35.43	\$ 36.16	1	\$ 36.16	\$ 0.73	2.06%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	750	\$ 0.15	\$ -	750	\$ -	\$ (0.15)	-100.00%
Sub-Total A (excluding pass through)			\$ 35.58			\$ 36.16	\$ 0.58	1.63%
Line Losses on Cost of Power	\$ 0.1034	54	\$ 5.61	\$ 0.1034	54	\$ 5.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	750	\$ (1.73)	-\$ 0.0018	750	\$ (1.35)	\$ 0.38	-21.74%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0042	750	\$ 3.15	\$ -	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)			\$ 43.18			\$ 44.14	\$ 0.95	2.21%
RTSR - Network	\$ 0.0058	804	\$ 4.66	\$ 0.0077	804	\$ 6.19	\$ 1.53	32.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	804	\$ 3.94	\$ 0.0066	804	\$ 5.31	\$ 1.37	34.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 51.79			\$ 55.64	\$ 3.85	7.43%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	804	\$ 2.73	\$ 0.0034	804	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	804	\$ 0.40	\$ 0.0005	804	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	480	\$ 39.36	\$ 0.0820	480	\$ 39.36	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	135	\$ 15.26	\$ 0.1130	135	\$ 15.26	\$ -	0.00%
TOU - On Peak	\$ 0.1700	135	\$ 22.95	\$ 0.1700	135	\$ 22.95	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 132.74			\$ 136.59	\$ 3.85	2.90%
HST	13%		\$ 17.26	13%		\$ 17.76	\$ 0.50	2.90%
Ontario Electricity Rebate	18.9%		\$ (25.09)	18.9%		\$ (25.82)	\$ (0.73)	
Total Bill on TOU			\$ 124.91			\$ 128.53	\$ 3.62	2.90%

Customer Class: GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP
Consumption	2,000 kWh
Demand	- kW
Current Loss Factor	1.0723
Proposed/Approved Loss Factor	1.0723

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 40.30	1	\$ 40.30	\$ 41.13	1	\$ 41.13	\$ 0.83	2.06%
Distribution Volumetric Rate	\$ 0.0118	2000	\$ 23.60	\$ 0.0120	2000	\$ 24.00	\$ 0.40	1.69%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0009	2000	\$ 1.80	\$ -	2000	\$ -	\$ (1.80)	-100.00%
Sub-Total A (excluding pass through)			\$ 65.70			\$ 65.13	\$ (0.57)	-0.87%
Line Losses on Cost of Power	\$ 0.1034	145	\$ 14.95	\$ 0.1034	145	\$ 14.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	2,000	\$ (4.60)	-\$ 0.0017	2,000	\$ (3.40)	\$ 1.20	-26.09%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0039	2,000	\$ 7.80	\$ -	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)			\$ 84.42			\$ 85.05	\$ 0.63	0.75%
RTSR - Network	\$ 0.0054	2,145	\$ 11.58	\$ 0.0072	2,145	\$ 15.44	\$ 3.86	33.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	2,145	\$ 9.65	\$ 0.0060	2,145	\$ 12.87	\$ 3.22	33.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 105.66			\$ 113.36	\$ 7.71	7.29%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,145	\$ 7.29	\$ 0.0034	2,145	\$ 7.29	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,145	\$ 1.07	\$ 0.0005	2,145	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	1,280	\$ 104.96	\$ 0.0820	1,280	\$ 104.96	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	360	\$ 40.68	\$ 0.1130	360	\$ 40.68	\$ -	0.00%
TOU - On Peak	\$ 0.1700	360	\$ 61.20	\$ 0.1700	360	\$ 61.20	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 321.11			\$ 328.82	\$ 7.71	2.40%
HST	13%		\$ 41.74	13%		\$ 42.75	\$ 1.00	2.40%
Ontario Electricity Rebate	18.9%		\$ (60.69)	18.9%		\$ (62.15)	\$ (1.46)	
Total Bill on TOU			\$ 302.16			\$ 309.42	\$ 7.25	2.40%

Customer Class: GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)
Consumption	40,000 kWh
Demand	100 kW
Current Loss Factor	1.0723
Proposed/Approved Loss Factor	1.0723

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 242.50	1	\$ 242.50	\$ 247.47	1	\$ 247.47	\$ 4.97	2.05%
Distribution Volumetric Rate	\$ 2.7762	100	\$ 277.62	\$ 2.8331	100	\$ 283.31	\$ 5.69	2.05%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0930	100	\$ 9.30	\$ -	100	\$ -	\$ (9.30)	-100.00%
Sub-Total A (excluding pass through)			\$ 529.42			\$ 530.78	\$ 1.36	0.26%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.9352	100	\$ (93.52)	-\$ 0.7102	100	\$ (71.02)	\$ 22.50	-24.06%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
GA Rate Riders	-\$ 0.0060	40,000	\$ (240.00)	\$ 0.0016	40,000	\$ 64.00	\$ 304.00	-126.67%
Low Voltage Service Charge	\$ 1.5720	100	\$ 157.20	\$ 1.5720	100	\$ 157.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 353.10			\$ 680.96	\$ 327.86	92.85%
RTSR - Network	\$ 2.3401	100	\$ 234.01	\$ 3.1088	100	\$ 310.88	\$ 76.87	32.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9771	100	\$ 197.71	\$ 2.6465	100	\$ 264.65	\$ 66.94	33.86%
Sub-Total C - Delivery (including Sub-Total B)			\$ 784.82			\$ 1,256.49	\$ 471.67	60.10%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	42,892	\$ 145.83	\$ 0.0034	42,892	\$ 145.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	42,892	\$ 21.45	\$ 0.0005	42,892	\$ 21.45	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1060	42,892	\$ 4,546.55	\$ 0.1060	42,892	\$ 4,546.55	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 5,498.90			\$ 5,970.57	\$ 471.67	8.58%
HST	13%		\$ 714.86	13%		\$ 776.17	\$ 61.32	8.58%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 6,213.76			\$ 6,746.75	\$ 532.99	8.58%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	271	kWh
Demand	-	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0723	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.55		\$ -	\$ 11.79		\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0226	271	\$ 6.12	\$ 0.0231	271	\$ 6.26	\$ 0.14	2.21%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0023	271	\$ 0.62	\$ -	271	\$ -	\$ (0.62)	-100.00%
Sub-Total A (excluding pass through)			\$ 6.75			\$ 6.26	\$ (0.49)	-7.23%
Line Losses on Cost of Power	\$ 0.1034	20	\$ 2.03	\$ 0.1034	20	\$ 2.03	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	271	\$ (0.62)	-\$ 0.0017	271	\$ (0.46)	\$ 0.16	-26.09%
CBR Class B Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	
GA Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0039	271	\$ 1.06	\$ 0.0039	271	\$ 1.06	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 9.21			\$ 8.88	\$ (0.33)	-3.53%
RTSR - Network	\$ 0.0054	291	\$ 1.57	\$ 0.0072	291	\$ 2.09	\$ 0.52	33.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	291	\$ 1.31	\$ 0.0060	291	\$ 1.74	\$ 0.44	33.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 12.08			\$ 12.72	\$ 0.63	5.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	291	\$ 0.99	\$ 0.0034	291	\$ 0.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	291	\$ 0.15	\$ 0.0005	291	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0820	173	\$ 14.22	\$ 0.0820	173	\$ 14.22	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	49	\$ 5.51	\$ 0.1130	49	\$ 5.51	\$ -	0.00%
TOU - On Peak	\$ 0.1700	49	\$ 8.29	\$ 0.1700	49	\$ 8.29	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 41.24			\$ 41.88	\$ 0.63	1.54%
HST	13%		\$ 5.36	13%		\$ 5.44	\$ 0.08	1.54%
Ontario Electricity Rebate	18.9%		\$ (7.80)	18.9%		\$ (7.92)	\$ (0.12)	
Total Bill on TOU			\$ 38.81			\$ 39.41	\$ 0.60	1.54%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	81	kWh
Demand	0	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0723	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.81		\$ -	\$ 5.93		\$ -	\$ -	
Distribution Volumetric Rate	\$ 20.1741	0.225379	\$ 4.55	\$ 20.5877	0.22537888	\$ 4.64	\$ 0.09	2.05%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.4312	0.225379	\$ (0.10)	\$ -	0.22537888	\$ -	\$ 0.10	-100.00%
Sub-Total A (excluding pass through)			\$ 4.45			\$ 4.64	\$ 0.19	4.28%
Line Losses on Cost of Power	\$ 0.1034	6	\$ 0.61	\$ 0.1034	6	\$ 0.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.8196	0	\$ (0.18)	-\$ 0.6411	0	\$ (0.14)	\$ 0.04	-21.78%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	81	\$ -	\$ -	81	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1176	0	\$ 0.25	\$ 1.1176	0	\$ 0.25	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 5.12			\$ 5.35	\$ 0.23	4.50%
RTSR - Network	\$ 1.6650	0	\$ 0.38	\$ 2.2121	0	\$ 0.50	\$ 0.12	32.86%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4058	0	\$ 0.32	\$ 1.8819	0	\$ 0.42	\$ 0.11	33.87%
Sub-Total C - Delivery (including Sub-Total B)			\$ 5.81			\$ 6.28	\$ 0.46	7.93%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	87	\$ 0.30	\$ 0.0034	87	\$ 0.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	87	\$ 0.04	\$ 0.0005	87	\$ 0.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0820	52	\$ 4.25	\$ 0.0820	52	\$ 4.25	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	15	\$ 1.65	\$ 0.1130	15	\$ 1.65	\$ -	0.00%
TOU - On Peak	\$ 0.1700	15	\$ 2.48	\$ 0.1700	15	\$ 2.48	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 14.53			\$ 14.99	\$ 0.46	3.17%
HST	13%		\$ 1.89	13%		\$ 1.95	\$ 0.06	3.17%
Ontario Electricity Rebate	18.9%		\$ (2.75)	18.9%		\$ (2.83)	\$ (0.09)	
Total Bill on TOU			\$ 13.67			\$ 14.11	\$ 0.43	3.17%

Customer Class: STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP
Consumption	34 kWh
Demand	0 kW
Current Loss Factor	1.0723
Proposed/Approved Loss Factor	1.0723

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.14		\$ -	\$ 2.18		\$ -	\$ -	
Distribution Volumetric Rate	\$ 9.8416	0.093103	\$ 0.92	\$ 10.0434	0.093102843	\$ 0.94	\$ 0.02	2.05%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ 0.7628	0.093103	\$ 0.07	\$ -	0.093102843	\$ -	\$ (0.07)	-100.00%
Sub-Total A (excluding pass through)			\$ 0.99			\$ 0.94	\$ (0.05)	-5.29%
Line Losses on Cost of Power	\$ 0.1034	2	\$ 0.25	\$ 0.1034	2	\$ 0.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.8255	0	\$ (0.08)	-\$ 0.6419	0	\$ (0.06)	\$ 0.02	-22.24%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	34	\$ -	\$ -	34	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1078	0	\$ 0.10	\$ 1.1078	0	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1.27			\$ 1.23	\$ (0.04)	-2.77%
RTSR - Network	\$ 1.6464	0	\$ 0.15	\$ 2.1873	0	\$ 0.20	\$ 0.05	32.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.3933	0	\$ 0.13	\$ 1.8651	0	\$ 0.17	\$ 0.04	33.86%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1.55			\$ 1.61	\$ 0.06	3.81%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	36	\$ 0.12	\$ 0.0034	36	\$ 0.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	36	\$ 0.02	\$ 0.0005	36	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0820	22	\$ 1.78	\$ 0.0820	22	\$ 1.78	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	6	\$ 0.69	\$ 0.1130	6	\$ 0.69	\$ -	0.00%
TOU - On Peak	\$ 0.1700	6	\$ 1.04	\$ 0.1700	6	\$ 1.04	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 5.21			\$ 5.27	\$ 0.06	1.14%
HST	13%		\$ 0.68	13%		\$ 0.68	\$ 0.01	1.14%
Ontario Electricity Rebate	18.9%		\$ -	18.9%		\$ -	\$ -	
Total Bill on TOU			\$ 5.89			\$ 5.95	\$ 0.07	1.14%

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP
Consumption	215 kWh
Demand	- kW
Current Loss Factor	1.0723
Proposed/Approved Loss Factor	1.0723

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.43	1	\$ 35.43	\$ 36.16	1	\$ 36.16	\$ 0.73	2.06%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
DRP Adjustment	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	215	\$ 0.04	\$ -	215	\$ -	\$ (0.04)	-100.00%
Sub-Total A (excluding pass through)			\$ 35.47			\$ 36.16	\$ 0.69	1.94%
Line Losses on Cost of Power	\$ 0.1034	16	\$ 1.61	\$ 0.1034	16	\$ 1.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0023	215	\$ (0.49)	-\$ 0.0018	215	\$ (0.39)	\$ 0.11	-21.74%
CBR Class B Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
GA Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0042	215	\$ 0.90	\$ 0.0042	215	\$ 0.90	\$ -	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	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38.06			\$ 38.85	\$ 0.79	2.09%
RTSR - Network	\$ 0.0058	231	\$ 1.34	\$ 0.0077	231	\$ 1.78	\$ 0.44	32.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	231	\$ 1.13	\$ 0.0066	231	\$ 1.52	\$ 0.39	34.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 40.53			\$ 42.15	\$ 1.62	4.01%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	231	\$ 0.78	\$ 0.0034	231	\$ 0.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	231	\$ 0.12	\$ 0.0005	231	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0820	138	\$ 11.28	\$ 0.0820	138	\$ 11.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1130	39	\$ 4.37	\$ 0.1130	39	\$ 4.37	\$ -	0.00%
TOU - On Peak	\$ 0.1700	39	\$ 6.58	\$ 0.1700	39	\$ 6.58	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 63.91			\$ 65.53	\$ 1.62	2.54%
HST	13%		\$ 8.31	13%		\$ 8.52	\$ 0.21	2.54%
Ontario Electricity Rebate	18.9%		\$ (12.08)	18.9%		\$ (12.39)	\$ (0.31)	
Total Bill on TOU			\$ 60.14			\$ 61.67	\$ 1.53	2.54%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	215	kWh
Demand	-	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0723	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.43	1	\$ 35.43	\$ 36.16	1	\$ 36.16	\$ 0.73	2.06%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
DRP Adjustment	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	215	\$ 0.04	\$ -	215	\$ -	\$ (0.04)	-100.00%
Sub-Total A (excluding pass through)			\$ 35.47			\$ 36.16	\$ 0.69	1.94%
Line Losses on Cost of Power	\$ 0.1060	16	\$ 1.65	\$ 0.1060	16	\$ 1.65	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	215	\$ (0.49)	\$ 0.0018	215	\$ (0.39)	\$ 0.11	-21.74%
CBR Class B Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
GA Rate Riders	\$ 0.0060	215	\$ (1.29)	\$ 0.0016	215	\$ 0.34	\$ 1.63	-126.67%
Low Voltage Service Charge	\$ 0.0042	215	\$ 0.90	\$ 0.0042	215	\$ 0.90	\$ -	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	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 36.81			\$ 39.24	\$ 2.43	6.60%
RTSR - Network	\$ 0.0058	231	\$ 1.34	\$ 0.0077	231	\$ 1.78	\$ 0.44	32.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	231	\$ 1.13	\$ 0.0066	231	\$ 1.52	\$ 0.39	34.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 39.28			\$ 42.53	\$ 3.26	8.30%
Wholesale Market Service Charge (WVWSC)	\$ 0.0034	231	\$ 0.78	\$ 0.0034	231	\$ 0.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	231	\$ 0.12	\$ 0.0005	231	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ -		\$ -	\$ -		\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.1060	215	\$ 22.79	\$ 0.1060	215	\$ 22.79	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 62.97			\$ 66.22	\$ 3.26	5.18%
HST	13%		\$ 8.19	13%		\$ 8.61	\$ 0.42	5.18%
Ontario Electricity Rebate	18.9%		\$ (11.90)	18.9%		\$ (12.52)	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 71.15			\$ 74.83	\$ 3.68	5.18%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0723	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 35.43	1	\$ 35.43	\$ 36.16	1	\$ 36.16	\$ 0.73	2.06%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0002	750	\$ 0.15	\$ -	750	\$ -	\$ (0.15)	-100.00%
Sub-Total A (excluding pass through)			\$ 35.58			\$ 36.16	\$ 0.58	1.63%
Line Losses on Cost of Power	\$ 0.1060	54	\$ 5.75	\$ 0.1060	54	\$ 5.75	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	750	\$ (1.73)	\$ 0.0018	750	\$ (1.35)	\$ 0.38	-21.74%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0060	750	\$ (4.50)	\$ 0.0016	750	\$ 1.20	\$ 5.70	-126.67%
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0042	750	\$ 3.15	\$ -	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)			\$ 38.82			\$ 45.48	\$ 6.66	17.14%
RTSR - Network	\$ 0.0058	804	\$ 4.66	\$ 0.0077	804	\$ 6.19	\$ 1.53	32.76%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0049	804	\$ 3.94	\$ 0.0066	804	\$ 5.31	\$ 1.37	34.69%
Sub-Total C - Delivery (including Sub-Total B)			\$ 47.43			\$ 56.98	\$ 9.55	20.14%
Wholesale Market Service Charge (WVWSC)	\$ 0.0034	804	\$ 2.73	\$ 0.0034	804	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	804	\$ 0.40	\$ 0.0005	804	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ -		\$ -	\$ -		\$ -	\$ -	
Non-RPP Retailer Avg. Price	\$ 0.1060	750	\$ 79.50	\$ 0.1060	750	\$ 79.50	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 130.06			\$ 139.61	\$ 9.55	7.34%
HST	13%		\$ 16.91	13%		\$ 18.15	\$ 1.24	7.34%
Ontario Electricity Rebate	18.9%		\$ (24.58)	18.9%		\$ (26.39)	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 146.97			\$ 157.76	\$ 10.79	7.34%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0723	
Proposed/Approved Loss Factor	1.0723	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 40.30	1	\$ 40.30	\$ 41.13	1	\$ 41.13	\$ 0.83	2.06%
Distribution Volumetric Rate	\$ 0.0118	2000	\$ 23.60	\$ 0.0120	2000	\$ 24.00	\$ 0.40	1.69%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0009	2000	\$ 1.80	\$ -	2000	\$ -	\$ (1.80)	-100.00%
Sub-Total A (excluding pass through)			\$ 65.70			\$ 65.13	\$ (0.57)	-0.87%
Line Losses on Cost of Power	\$ 0.1060	145	\$ 15.33	\$ 0.1060	145	\$ 15.33	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0023	2,000	\$ (4.60)	\$ 0.0017	2,000	\$ (3.40)	\$ 1.20	-26.09%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
GA Rate Riders	\$ 0.0060	2,000	\$ (12.00)	\$ 0.0016	2,000	\$ 3.20	\$ 15.20	-126.67%
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0039	2,000	\$ 7.80	\$ -	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)			\$ 72.80			\$ 88.63	\$ 15.83	21.75%
RTSR - Network	\$ 0.0054	2,145	\$ 11.58	\$ 0.0072	2,145	\$ 15.44	\$ 3.86	33.33%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0045	2,145	\$ 9.65	\$ 0.0060	2,145	\$ 12.87	\$ 3.22	33.33%
Sub-Total C - Delivery (including Sub-Total B)			\$ 94.03			\$ 116.94	\$ 22.91	24.36%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,145	\$ 7.29	\$ 0.0034	2,145	\$ 7.29	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,145	\$ 1.07	\$ 0.0005	2,145	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1060	2,000	\$ 212.00	\$ 0.1060	2,000	\$ 212.00	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 314.39			\$ 337.30	\$ 22.91	7.29%
HST	13%		\$ 40.87	13%		\$ 43.85	\$ 2.98	7.29%
Ontario Electricity Rebate	18.9%		\$ (59.42)	18.9%		\$ (63.75)	\$ -	
Total Bill on Non-RPP Avg. Price			\$ 355.26			\$ 381.15	\$ 25.89	7.29%

Appendix 4: GA Methodology

Billing of Class A and Class B Customers

The manner in which LPDL settles with the IESO depends on the following: (i) whether the customer is a Regulated Price Plan (“RPP”) consumer; and (ii) whether the customer is a Class A or Class B consumer. It is not dependent on the rate class.

LPDL now has six Class A customers which qualified for the Industrial Conservation Initiative (ICI), five of which were effective July 1, 2017 and one additional customer effective July 1, 2020. On an annual basis, the average monthly peak demand for all GS>50 kW customers are reviewed to determine if any customers qualify as a Class A customer for the next ICI adjustment period. Class A customers are billed using their peak demand factor (PDF) multiplied by the actual total monthly Class A Global Adjustment (GA) published by the IESO. The amount billed to Class A customers for Class A GA is equal to the amount charged by the IESO for Class A GA (charge type 147). LPDL validates monthly that the amount billed to Class A customers for Class A GA equals the amount charged by the IESO for Class A GA so the resulting Class A GA variance is always nil.

For its Class B customers, LPDL confirms customer eligibility for the RPP as prescribed in Ontario Regulation 95/05 through monthly bill testing and upon set up: Residential and GS<50 kW customers are eligible unless enrolled with a retailer; GS>50 kW customers that are residential complexes/condo properties are eligible and must self-declare the number of units. For GS>50 kW customers not otherwise eligible and using at least 150,000 kWh but no more than 250,000 kWh per year, LPDL reviews the general service accounts annually to determine low volume status based on the most recent calendar year. The accounts are reviewed and changes are signed off by the billing manager to take effect in the next billing period. If a customer enrolls with a retailer, the billing system flags the account to exclude it from the RPP settlement process. Any customers enrolled with a retailer or paying HOEP and not a Class A customer, pay Class B GA and are charged the GA 1st Estimate rate on their monthly invoice. All customers are billed monthly, on a calendar month basis, for the actual consumption in the prior month (i.e. January consumption is billed to customers in February).

LPDL confirms that this GA rate is applied consistently for all billing and unbilled revenue transactions for all non-RPP Class B customers in all rate classes.

RPP/TOU Settlement Process and True-Up

For the settlement month, LPDL uses the current actual month WAP/HOEP price from Utilismart (retailer settlement provider) and the 2nd Estimate GA rate posted on the IESO website. Then the Actual GA Rate posted on the IESO website is used for the true-up reconciliation. All non-RPP Class B customers are billed GA based on the 1st Estimate GA rates. Power and GA costs are posted to accounts 4705 and 4707 while power and GA revenues are posted to accounts 4006, 4025, 4030, 4035 and 4055. The variances arising

from the difference between these costs and revenues are then recorded and reflected in RSVA Power 1588 and RSVA GA 1589 on a monthly basis and reported to the OEB annually.

When completing the monthly RPP/TOU submission via the IESO Portal, LPDL has used a bottom up approach. To calculate the initial monthly submission, LPDL uses:

- actual current month interval consumption data for GS>50 Interval and Street Light RPP customers from Utilismart.
- actual current month metered TOU On-peak, Mid-peak and Off-peak data for Residential and GS<50 customers from Savage Data less an estimated % of retailer customer usage (based on prior month actual billed data).
- estimated consumption data for Unmetered Scattered Load (USL) and Sentinel customers paying RPP based on prior month actual RPP billed.

LPDL validates the above with a top down approach by comparing the actual month Net System Load Shape provided by Utilismart, and then deducts the non-RPP data, gathered from our billing system, to validate the RPP volume.

This process is then reconciled and trued-up over the following two months:

- The 1st month following the initial submission, a GA true up is calculated to submit based on the actual GA rate that is now available compared to the 2nd Estimate rate that was used in the original submission.
- The 2nd month following the initial submission, the RPP/TOU is trued up to use actual billed kWh for the submission month. This 2nd true up has been consistently fairly minimal as the main kWh variance is due to the difference between the estimated vs actual % with a retailer in the month.

An annual GA reconciliation is also performed each year end which trues up the GA variance dollars in account 1589 each December. This GA reconciliation calculates the actual monthly non-RPP Class B kWh at the monthly GA rate variance (difference between 1st Estimate Rate billed and Actual rate paid). This reconciliation is performed in line with the GA Analysis Workform to verify actual data used above is accurate and posted to the appropriate accounts. Any reconciling differences are accrued into the appropriate fiscal year and settled in the month when the reconciliation is complete.

As part of the monthly submission to the IESO, LPDL also submits the actual current month's volume that LPDL purchased from all embedded generators (microFIT, FIT, HCl and RESOP). LPDL also submits the actual current month's volume of Class A customer usage. The Embedded Generation and Class A customer actual current month usage are retrieved from Utilismart.

LPDL confirms that it has no embedded distribution customers.

LPDL follows a substantive approach using robust reconciliation processes and internal controls to ensure accuracy and completeness for the settlement submission process. In addition, LPDL does regular bill testing for each class of customer, recalculates the various

charges based on approved rates and ensures all correct general ledger accounts are used.

Description of Accounting Methods

LPDL confirms that it follows the OEB's letter dated May 23, 2017 – Guidance on the Disposition of Account 1588 and 1589 as well as the latest February 21, 2019 guidance related to Commodity Pass-Through Accounts 1588 & 1589:

- RPP settlement true-up claims are conducted monthly.
- The balances in RSVA Power 1588 and RSVA GA 1589 accounts that are requested for disposition reflect RPP settlement amounts pertaining to the period that is being requested for disposition.
- RPP settlement true-up claims for a given fiscal year that have not been reflected in the financial statements are to be identified separately as an adjustment to the balance requested for disposition.
- Ensure that appropriate controls, processes and systems are in place to ensure all of the above requirements are met accurately and on a timely basis
- Ensure the standardized processes are followed for: RPP settlements and true-ups; accounting journal entries for commodity pass-through accounts; adjustments to commodity pass-through accounts in rate applications; and embedded generation settlement with IESO.

Account 1588

Revenue associated with account 1588 consists of customers that pay TOU/RPP tiered rates (Residential and GS<50) and RPP tiered rates (GS>50, USL, Sentinel and Street Light). RPP and TOU rates are prescribed by the OEB and are usually updated in May and November. Expenses associated with account 1588 consist of WAP/HOEP + GA for RPP/TOU customers and WAP/HOEP for non-RPP customers (GS>50 spot and any customers enrolled with a retailer) who pay market/contract price and GA. Unaccounted for Energy, due to the difference in System Losses applied to sales volumes versus purchased volumes, also accumulate in this account.

Account 1589

Revenue associated with account 1589 consists of customers that pay Class B GA at the 1st Estimate rate (non-RPP GS>50 spot customers and any customers enrolled with a retailer). Expenses associated with account 1589 consist of the same non-RPP GS>50 spot customers and any customers enrolled with a retailer volume applied at the Actual GA rate. The GA Analysis Workform validates that the above GA revenue and expenses have been allocated to this account appropriately.

LPDL confirms that the processes detailed above have been validated to be consistently accurate and timely for historical balances and monthly submission reconciliations and no material adjustments are required.